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IN THE HOUSE

BY MR. BLODGETT

HOUSE BILL NO. 232

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act repealing the tax on watercraft motor fuel; amending Sec. 48-5-2 (a) and (b) ACLA 1949, as amended by Ch. 80, SLA 1951, Ch. 47, SLA 1955, Ch. 27, SLA 1957, and Ch. 134, SLA 1957; amending Sec. 2. Ch. 47, SLA 1955, as amended by Ch. 27, SLA 1957; repealing Ch. 63, SLA 1960; and providing an effective date."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

Section 1. Sec. 48-5-2 (a) and (b), ACLA 1949, as amended by Ch. 80, SLA 1951, Ch. 47, SLA 1955, Ch. 27, SLA 1957 and Ch. 134, SLA 1957, is amended to read as follows:

Sec. 48-5-2. TAX LEVY ON TRANSFERS OR CONSUMPTION OF MOTOR FUEL: DEPOSIT AND EXPENDITURE OF MONIES COLLECTED: COLLECTION AT TIME OF SALE: REMISSION TO TAX COMMISSIONER: STATEMENT: (a) There is hereby levied a tax of five (5¢) cents per gallon on all motor fuel sold and delivered, or otherwise transferred, within the State [TERRITORY] of Alaska; except (1) that the tax on aviation gasoline shall be three (3¢) cents per gallon, (2) that there shall be no tax on motor fuel used in engines for the propulsion of boats and watercraft of all descriptions, and [THE TAX ON MOTOR FUEL USED IN COMMERCIAL FISHING CRAFTS FOR PURPOSES OF COMMERCIAL FISHING SHALL BE TWO (2¢) CENTS PER GALLON, AND] (3)

1 the tax on all aviation fuel other than gasoline shall be  
2 one and one-half ( $1\frac{1}{2}\phi$ ) cents per gallon.

3 (b) There is hereby levied a tax of five ( $5\phi$ ) cents per  
4 gallon on all motor fuel consumed by any user as above set  
5 forth; except (1) that the tax on aviation gasoline consumed  
6 shall be three ( $3\phi$ ) cents per gallon, (2) that there shall be  
7 no tax on motor fuel used in engines for the propulsion of  
8 boats and watercraft of all descriptions, and [THE TAX ON  
9 MOTOR FUEL USED IN COMMERCIAL FISHING CRAFTS FOR PURPOSES OF  
10 COMMERCIAL FISHING SHALL BE TWO ( $2\phi$ ) CENTS PER GALLON, AND]  
11 (3) the tax on all aviation fuel other than gasoline shall be  
12 one and one-half ( $1\frac{1}{2}$ ) cents per gallon.

13 Sec. 2. Sec. 2, Ch. 47, SLA 1955 as amended by Ch. 27, SLA  
14 1957 is amended to read as follows:

15 Sec. 2. REFUND FOR NONHIGHWAY USE OF FUEL. Any person  
16 who uses motor fuel, except aviation fuel or motor fuel used  
17 [IN COMMERCIAL FISHING CRAFTS FOR PURPOSES OF COMMERCIAL FISH-  
18 ING] for the purpose of operating any internal combustion en-  
19 gine not used in nor in conjunction with any motor vehicle  
20 licensed to be operated over or along any of the public high-  
21 ways, roads, trails, and streets, and as the motive power  
22 thereof, upon which the motor fuel has been paid, shall  
23 be entitled to and shall receive a refund of three ( $3\phi$ ) cents  
24 per gallon, provided that the entire tax levied by this Act  
25 shall be refunded to the purchaser on that portion of all  
26 motor fuel used in a foreign country on which duty is paid  
27 when such motor fuel is sold and delivered in Alaska for non-  
28 highway use in a foreign country. The Tax Commissioner shall  
29 establish the necessary regulations and prescribe appropriate

1 forms to prove the carriage to, and the use of, such motor  
2 fuel in foreign countries.

3 Sec. 3. Ch. 63, SLA 1960 is repealed.

4 Sec. 4. This Act takes effect on the day after its passage  
5 and approval or on the day it becomes law without such approval.

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