

1 IN THE HOUSE BY THE FINANCE COMMITTEE

2 HOUSE BILL NO. 416

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxes on motor fuel;  
7 and providing for an effective date."

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

9 Section 1. Sec. 48-5-2(c), ACLA 1949 as amended by Ch. 47,  
10 SLA 1955 is amended to read:

11 (c) Every dealer or any other person, firm or corpora-  
12 tion not usually engaged in the business of selling motor  
13 fuel, who makes a sale or sales of motor fuel in Alaska shall  
14 collect the tax herein levied at the time of sale, and re-  
15 mit the total tax collected during each calendar month  
16 [QUARTER] of each year to the Commissioner of Revenue by  
17 the last day of each succeeding month [TAX COMMISSIONER  
18 BETWEEN THE FIRST AND TWENTIETH DAYS OF THE ENSUING JANUARY,  
19 APRIL, JULY AND OCTOBER, AS THE CASE MAY BE]; and every user  
20 as above defined shall likewise remit the tax accrued on  
21 motor fuel actually used by him during each month [QUARTER],  
22 and at the time such remittances are made, each dealer or  
23 user as herein defined, shall submit a statement to the  
24 Commissioner of Revenue [TAX COMMISSIONER] showing all motor  
25 fuel which he has distributed or used, as the case may be,  
26 during the month [IMMEDIATELY PRECEDING QUARTER].

27 Sec. 2. Sec. 48-5-2 (f) ACLA 1949 as added by Ch. 47, SLA  
28 1955 and amended by Ch. 152, SLA 1957 is amended to read:

29 (f) The monies herein collected from the taxes on

1 motor fuel used in boats and watercraft of all description  
2 shall be covered into a special "watercraft fuel tax"  
3 account in the general fund. The legislature may appropri-  
4 ate from this account for water and harbor facilities [FUND  
5 IN THE TERRITORIAL TREASURY TO BE KNOWN AS THE "WATER AND  
6 HARBOR FACILITIES FUND", AND SHALL BE EXPENDED BY THE ALASKA  
7 HIGHWAYS AND PUBLIC WORKS BOARD AS NEARLY AS PRACTICABLE IN  
8 THE DIVISION WHERE COLLECTED, AND BE EXPENDED FOR WATER AND  
9 HARBOR FACILITIES].

10 Sec. 3. Sec. 48-5-2 (h) as last amended by Ch. 27, SLA 1957  
11 is repealed and re-enacted to read:

12 (h) All motor fuel tax receipts shall be paid into the  
13 general fund and distributed to the proper accounts in the  
14 general fund. Valid motor fuel tax refund claims shall be  
15 paid from the "highway fuel tax" account in the general fund.  
16 Sec. 4. Sec. 3, Ch. 47, SLA 1955 is amended to read:

17 Section 3. Any person desiring to claim a refund shall  
18 obtain an annual permit from the Commissioner of Revenue  
19 [TAX COMMISSIONER] by application therefor on such form as  
20 the Commissioner shall prescribe, which application shall  
21 contain, among other things, the name, address, and occupa-  
22 tion of the applicant, the nature of the business and a  
23 sufficient description for identification of the machines  
24 or equipment in which the motor fuel is to be used, for which  
25 refund may be claimed under the permit. [AT THE TIME OF  
26 FILING AN APPLICATION FOR THE ANNUAL REFUND PERMIT, THE  
27 APPLICANT SHALL PAY TO THE TAX COMMISSIONER AN ANNUAL PERMIT  
28 FEE OF FIFTY (50¢) CENTS.] Such permit shall be obtained  
29 before or at the time that the first application for refund

1 is made under the provisions of this Act. All permits shall  
2 expire at midnight of June 30th [ON THE LAST DAY OF THE  
3 FISCAL YEAR] following the date of their issue.

4 Sec. 5. Sec. 7, Ch. 47, SLA 1955 is amended to read:

5 Section 7. Upon approval of any refund claim by the  
6 Commissioner of Revenue, a warrant shall be drawn on the  
7 "highway fuel tax" account in the general fund in favor of  
8 the applicant in the amount of the claim [TAX COMMISSIONER  
9 THE AUDITOR SHALL DRAW A WARRANT ON THE MOTOR FUEL TAX  
10 REFUND FUND IN FAVOR OF THE APPLICANT UPON THE TREASURER IN  
11 THE AMOUNT OF THE CLAIM LESS FIFTY (50¢) CENTS FOR HANDLING  
12 CHARGES, PROVIDED THAT THE FEE SO WITHHELD SHALL BE DEPOSITED  
13 IN THE GENERAL FUND OF THE TERRITORY].

14 Sec. 6. Sec. 3, Ch. 63, SLA 1960 is amended to read:

15 Sec. 3. The tax levied by this Act shall be administered  
16 and collected in the same manner as the tax levied in Sec.  
17 48-5-2, ACLA 1949 as amended, and [EXCEPT] the receipts  
18 from said tax shall be paid into the "watercraft fuel tax"  
19 account in the general fund of the state.

20 Sec. 7. This Act takes effect on July 1, 1962.  
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