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IN THE SENATE

BY SENATORS OWEN AND MCNABB

SENATE BILL NO. 19

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the tax on motor fuel; amending Secs. 1 and 4, Ch. 62, SLA 1960; and providing for an effective date."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA

Section 1. Sec. 1, Ch. 62, SLA 1960 is amended to read:

Section 1. There is hereby levied a tax of three [TWO] cents per gallon on all motor fuel sold and delivered or otherwise transferred within the State of Alaska.

Sec. 2. Sec. 4, Ch. 62, SLA 1960 is amended to read:

Sec. 4. The tax levied by this Act shall be administered and collected in the same manner as the tax levied in Sec. 48-5-2, ACLA 1949, as amended. The proceeds of the gross revenue from one cent of the tax, less refunds and less the amount duly determined to have been spent by the state in its collection, shall be returned to the governing body of the organized borough by action of the legislature in the proportion that such revenue was earned within the organized borough and the balance shall be retained by the state and covered into highway fuel tax account in the general fund. [, EXCEPT RECEIPTS FROM SAID TAX WILL BE PAID INTO THE HIGHWAY FUEL TAX ACCOUNT IN THE STATE GENERAL FUND AS ESTABLISHED BY CH. 20, SLA 1960.] The penalties established in Sec. 48-5-2, ACLA 1949, as amended [THAT SECTION] shall also apply.

Sec. 3. This Act takes effect April 1, 1961.