

1 IN THE SENATE

BY SENATOR ENGSTROM BY REQUEST

2 SENATE BILL NO. 97

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to amend Subsection (c) of the Ninth
7 Subsection of Section 16-1-35, ACLA 1949;
8 and to amend Subsection (c) of the Sixth
9 Subdivision of Section 16-2-5, ACLA 1949;
10 and relating to the taxation of vessels, boat
11 and water craft by municipalities; and provid-
12 ing for an effective date."

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

14 Section 1. Subsection (c) of the Ninth Subsection of Section
15 16-1-35, ACLA 1949 is amended to read as follows:

16 (c) In levying, assessing and collecting general taxes
17 for school and municipal purposes, the council shall have the
18 authority to classify boats and vessels for purposes of taxa-
19 tion, and may establish the assessed valuation of the same on
20 the basis of the registered or certificated net tonnage of such
21 boats and vessels, provided, that a tax based upon such valu-
22 ation shall not exceed \$5.00 per annum for any boat or vessel
23 of less than five net tons, and shall not exceed \$15.00 per
24 annum for any boat or vessel of more than five net tons [.]
25 , provided, however, that where a boat or vessel is powered
26 exclusively by an outboard motor or motors, such motor or
27 motors shall be considered as part of the boat or vessel and
28 such boat or vessel shall be taxed on the same basis as boats
29 or vessels powered by built-in motors or engines.

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Sec. 2. Subsection (c) of the Sixth Subdivision of Section 16-2-5, ACLA 1949 is hereby amended to read as follows:

(c) In levying, assessing and collecting general taxes for school and municipal purposes, the trustees shall have the authority to classify boats and vessels for purposes of taxation, and may establish the assessed valuation of the same on the basis of the registered or certificated net tonnage of such boats and vessels, provided, that a tax based upon such valuation shall not exceed \$5.00 per annum for any boat or vessel of less than five net tons, and shall not exceed \$15.00 per annum for any boat or vessel of more than five net tons [.] , provided, however that where a boat or vessel is powered exclusively by an outboard motor or motors, such motor or motors shall be considered as part of the boat or vessel and such boat or vessel shall be taxed on the same basis as boats or vessels powered by built-in motors or engines.

Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.