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IN THE SENATE

BY SENATOR OWEN

SENATE BILL NO. 181

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act relating to the disposition of the aviation fuel tax; amending Sec. 48-5-2(e), ACLA 1949 as repealed and re-enacted by Ch. 110, SLA 1961; and providing for an effective date."

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

Section 1. Sec. 48-5-2(e), ACLA 1949 as repealed and re-enacted by Ch. 110, SLA 1961 is amended to read:

(e) Sixty per cent of the proceeds of the revenue from the taxes on aviation fuel, excluding the amount duly determined to have been spent by the state in its collection, shall be refunded to any municipality owning and operating an airport in the proportion that such revenue was collected at the municipal airport or was collected within the boundaries of the municipality. This refund provision does not apply to aviation fuel taxes collected at airports operated by the state or by the federal government. All other proceeds of the taxes on aviation fuel shall be paid into a special "aviation fuel tax account" in the state general fund. The legislature may appropriate funds from this account to be expended for aviation facilities.

Sec. 2. This Act takes effect on July 1, 1962.