

Introduced: 2/11/63  
Referred: Local Govern-  
ment and Finance

1 IN THE HOUSE BY MR. SMITH

2 HOUSE BILL NO. 49

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the distribution of the  
7 additional highway motor fuel tax levy."

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

9 \* Section 1. AS 43.40.110 is repealed and re-enacted to read:

10 Sec. 43.40.110. ADDITIONAL TAX LEVY ON SALE OR OTHER  
11 TRANSFER OF MOTOR FUEL. (a) There is levied a tax of three  
12 cents a gallon on all motor fuel sold and delivered or trans-  
13 ferred within the state.

14 (b) The Department of Revenue shall refund to each  
15 local political subdivision which maintains its local roads  
16 one-third of the revenue collected in the subdivision under  
17 this section less the cost to the state of administering  
18 this section in the local political subdivision.

19 (c) The state shall retain all revenue collected under  
20 this section in areas not maintaining local roads, and it  
21 shall be paid into the highway fuel tax account established  
22 by sec. 10(g) of this chapter.

23 (d) The tax levied by this section does not apply to  
24 fuel used (1) to operate aircraft, (2) to operate watercraft,  
25 or (3) in a foreign country on which duty is paid when the  
26 fuel is sold and delivered in the state for nonhighway use  
27 in a foreign country.

28 (e) The tax levied by this section is in addition to  
29 the tax levied in sec. 10 of this chapter.

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(f) The tax levied by this section shall be administered and collected in the same manner as the tax levied in sec. 10 of this chapter. The penalties established in sec. 10 of this chapter apply to the tax levied by this section.

(g) A person who uses motor fuel for the purpose of operating an internal combustion engine, not used in nor in conjunction with a motor vehicle licensed to be operated on public ways, and as the motive power of the vehicle, upon which the motor fuel tax levied by this section is paid, is entitled to a refund of the tax levied by this section.

\* Sec. 2. This Act takes effect July 1, 1964.