

Introduced: 2/8/68  
Referred: Finance

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 SENATE BILL NO. 304

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the tax on watercraft fuel."

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

8 \* Section 1. AS 43.40.010(a) is amended to read:

9 (a) There is levied a tax of five cents a gallon on all motor  
10 fuel sold and delivered, or otherwise transferred, within the state;  
11 except that (1) the tax on aviation gasoline is three cents a gallon,  
12 (2) the tax on motor fuel used in engines for the propulsion of boats  
13 and watercrafts of all descriptions, including that motor fuel which  
14 may be utilized for heating and cooking aboard boats and watercrafts,  
15 is two cents a gallon, and (3) the tax on all aviation fuel other than  
16 gasoline is one and one-half cents a gallon.

17 \* Sec. 2. AS 43.40.010(b) is amended to read:

18 (b) There is levied a tax of five cents a gallon on all motor  
19 fuel consumed by a user, except that (1) the tax on aviation gasoline  
20 consumed is three cents a gallon, (2) the tax on motor fuel used in  
21 engines for the propulsion of boats and watercraft of all descriptions,  
22 including that motor fuel which may be utilized for heating and cook-  
23 ing aboard boats and watercraft, is two cents a gallon, and (3) the  
24 tax on all aviation fuel other than gasoline is one and one-half cents  
25 a gallon.

26 \* Sec. 3. AS 43.40.030(a)(2) is amended to read:

27 (2) the motor fuel is not aviation fuel or motor fuel used  
28 in an engine to propel a boat or watercraft, including motor fuel which  
29 may be utilized for heating and cooking aboard boats and watercraft;

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and

\* Sec. 3. AS 43.40.110(b) is amended to read:

(b) The tax levied by this section does not apply to fuel used (1) to operate aircraft, (2) to operate watercraft, including that which may be utilized for heating and cooking aboard watercraft, or (3) in a foreign country on which duty is paid when the fuel is sold and delivered in the state for nonhighway use in a foreign country.

\* Sec. 5. AS 43.40.120(a) is amended to read:

(a) There is a tax of one cent a gallon on all motor fuel sold and delivered, or transferred, within the state which is used to propel boats and watercraft, including that motor fuel which may be utilized for heating and cooking aboard boats and watercraft.