

Introduced: 2/4/70
Referred: Finance

1 IN THE HOUSE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 593

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the tax on motor fuel; and
7 providing for an effective date."

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

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

10 (a) There is levied a tax of eight [FIVE] cents a gallon on all
11 motor fuel sold [AND DELIVERED,] or otherwise transferred [,] within
12 the state; except that (1) the tax on aviation gasoline is four cents
13 a gallon, (2) the tax on motor fuel used in engines for the propulsion
14 of boats and watercraft of all descriptions is three [TWO] cents a
15 gallon, and (3) the tax on all aviation fuel other than gasoline is
16 two 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 eight [FIVE] cents a gallon on all
19 motor fuel consumed by a user, except that (1) the tax on aviation
20 gasoline consumed is four cents a gallon, (2) the tax on motor fuel
21 used in engines for the propulsion of boats and watercraft of all
22 descriptions is three [TWO] cents a gallon, and (3) the tax on all
23 aviation fuel other than gasoline is two and one-half cents a gallon.

24 * Sec. 3. AS 43.40.010(c) is amended to read:

25 (c) Every dealer [OR OTHER PERSON NOT USUALLY ENGAGED IN THE
26 BUSINESS OF SELLING MOTOR FUEL] who sells or otherwise transfers motor
27 fuel in the state shall collect the tax at the time of sale, and remit
28 the total tax collected during each calendar month of each year to
29 the Department of Revenue by the last day of each succeeding month.

1 Every user shall likewise remit the tax accrued on motor fuel actually
2 used by him during each month. [,AND, AT] At the time the remittance
3 is made, each dealer or user shall submit a statement to the Department
4 of Revenue showing all motor fuel which he has distributed or used
5 during the month.

6 * Sec. 4. AS 43.40.030(a) is amended to read:

7 (a) A person who uses motor fuel to operate an internal
8 combustion engine is entitled to a refund of six [THREE] cents a
9 gallon if

10 (1) the tax on the motor fuel has been paid;

11 (2) the motor fuel is not aviation fuel or motor fuel used
12 in an engine to propel a boat or watercraft; and

13 (3) the internal combustion engine is not used in or in
14 conjunction with a motor vehicle licensed to be operated on public ways.

15 * Sec. 5. AS 43.40 is amended by adding a new section to read:

16 Sec. 43.40.085. PRESERVATION OF BOOKS AND RECORDS. Dealers and
17 users shall preserve for three years all books and records pertaining
18 to sales, transfers, and uses of motor fuel which are taxed under this
19 chapter.

20 * Sec. 6. AS 43.40.100(1) is amended to read:

21 (1) "dealer" means a person who sells or otherwise transfers
22 in this state motor fuel upon which the taxes imposed by this chapter
23 have not been paid [MAKES THE FIRST SALE IN THIS STATE OF MOTOR FUEL
24 AFTER THE MOTOR FUEL IS RECEIVED IN THE STATE].

25 * Sec. 7. AS 43.40.100(3) is amended to read:

26 (3) "user" means a person consuming or using motor fuel,
27 who either purchases the fuel out of the state and ships it into the
28 state for his own use within the state or manufactures the fuel in
29 the state.

1 * Sec. 8. AS 43.40.110 and 43.40.120 are repealed.
2 * Sec. 9. This Act takes effect on the day after its passage and
3 approval or on the day it becomes law without approval.

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