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Referred: Resources and
Finance

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1 IN THE SENATE

BY THE SENATE FINANCE COMMITTEE

2 SENATE BILL NO. 146

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the tax on transfers or consumption
7 of motor fuel."

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

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

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

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

28 (2) the motor fuel is not aviation fuel or motor fuel used
29 in an engine to propel a boat or watercraft, including motor fuel which

1 may be utilized for heating and cooking aboard boats and watercraft;

2 and

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

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

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

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

14 * Sec. 6. AS 43.40 is amended by adding a new section to read:

15 Sec. 43.40.130. MOTOR FUEL USED FOR HEATING AND COOKING ABOARD
16 BOATS AND WATERCRAFT. For purposes of secs. 10 - 120 of this chapter,
17 no more than 10 per cent of all motor fuel taken aboard a boat or water-
18 craft may be claimed as motor fuel to be utilized for heating and
19 cooking aboard boats and watercraft.
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