

Original sponsor: Poland

Offered: 4/12/72
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 CS FOR SENATE BILL NO. 319

HCS

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

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

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

9 * Section 1. AS 43.40.010(a)(2) is amended to read:

10 (2) the tax on motor fuel used in engines for the propulsion
11 of boats and watercraft of all descriptions, except [INCLUDING] that
12 motor fuel which may be used for heating and cooking aboard boats and
13 watercraft, is four cents a gallon; if a person claims the heating and
14 cooking fuel exemption under this paragraph, he shall sign a statement
15 at the time of the sale or transfer attesting to the fact that the
16 amount of fuel for which he claims the exemption will be used only for
17 heating and cooking aboard a boat or watercraft, and

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

19 (2) the tax on motor fuel used in engines for the propulsion
20 of boats and watercraft of all descriptions, except [INCLUDING] that
21 motor fuel which may be used for heating and cooking aboard boats and
22 watercraft, is four cents a gallon; if a person claims the heating
23 and cooking fuel exemption under this paragraph, he shall sign a state-
24 ment at the time of purchase attesting to the fact that the amount
25 of fuel for which he claims the exemption will be used only for heating
26 and cooking aboard a boat or watercraft, and

27 * Sec. 3. AS 43.40.010 is amended by adding a new subsection to read:

28 (k) The tax on the transfer or consumption of motor fuel provided
29 for in this section does not apply to liquified petroleum gas.

1 * Sec. 4. AS 43.40.020 is amended to read:

2 Sec. 43.40.020. PENALTY FOR VIOLATION. (a) A person who violates
3 a provision of secs. 10 - 100 of this chapter upon conviction is punish-
4 able for each violation by a fine of not less than \$50 nor more than
5 \$5,000, or by imprisonment for not more than one year, or by both. Each
6 day's violation is a separate offense.

7 (b) A person who claims the heating and cooking fuel tax exemption
8 under sec. 10(a)(2) or sec. 10(b)(2) of this chapter and who uses a
9 portion of the amount of the exempted fuel for another purpose is guilty
10 of a misdemeanor, and is punishable by a fine of not more than \$5,000.