

Original sponsor: Poland

Offered: 6/15/72
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 HOUSE CS FOR CS FOR SENATE BILL NO. 319

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; and providing
8 for an effective date."

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

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

11 (2) the tax on motor fuel used in engines for the propulsion
12 of boats and watercraft of all discriptions [, INCLUDING THAT MOTOR
13 FUEL WHICH MAY BE USED FOR HEATING AND COOKING ABOARD BOATS AND WATER-
14 CRAFT,] is four cents a gallon; if a person claims an exemption for
15 nonpropulsion use under this paragraph, he shall sign a statement at
16 the time of the sale or transfer attesting to the fact that the amount
17 of fuel for which he claims the exemption will be used only for non-
18 propulsion use aboard a boat or watercraft, and

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

20 (2) the tax on motor fuel used in engines for the propulsion
21 of boats and watercraft of all descriptions [, INCLUDING THAT MOTOR
22 FUEL WHICH MAY BE USED FOR HEATING AND COOKING ABOARD BOATS AND WATER-
23 CRAFT,] is four cents a gallon; if a person claims an exemption for non-
24 propulsion use under this paragraph, he shall sign a statement at the
25 time of purchase attesting to the fact that the amount of fuel for
26 which he claims the exemption will be used only for nonpropulsion use
27 aboard a boat or watercraft, and

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

29 (k) The tax on the transfer or consumption of motor fuel provided

1 for in this section does not apply to liquified petroleum gas.

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

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

8 (b) A person who claims the nonpropulsion use fuel tax exemption
9 under sec. 10(a)(2) or sec. 10(b)(2) of this chapter and who uses a
10 portion of the amount of the exempted fuel for another purpose is
11 guilty of a misdemeanor, and is punishable by a fine of not more than
12 \$5,000.

13 * Sec. 5. This Act takes effect on July 1, 1972.
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