

Introduced: 1/12/73  
Referred: State Affairs,  
Resources and Finance

1 IN THE HOUSE

BY THE RULES COMMITTEE  
BY REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 55

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the motor fuel oil tax; 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 10 [EIGHT] cents a gallon on all  
11 motor fuel sold or otherwise transferred within the state, except that  
12 (1) the tax on aviation gasoline is four cents a gallon,  
13 (2) the tax on motor fuel used in engines for the propulsion  
14 of boats and watercraft of all descriptions is six [FOUR] cents a  
15 gallon; if a person claims an exemption for nonpropulsion use under  
16 this paragraph, he shall sign a statement at the time of the sale or  
17 transfer attesting to the fact that the amount of fuel for which he  
18 claims the exemption will be used only for nonpropulsion use aboard a  
19 boat or watercraft, and

20 (3) the tax on all aviation fuel other than gasoline is two  
21 and one-half cents a gallon.

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

23 (b) There is levied a tax of 10 [EIGHT] cents a gallon on all  
24 motor fuel consumed by a user, except that

25 (1) the tax on aviation gasoline consumed is four cents a  
26 gallon.

27 (2) the tax on motor fuel used in engines for the propulsion  
28 of boats and watercraft of all descriptions is six [FOUR] cents a  
29 gallon; if a person claims an exemption for nonpropulsion use under

1 this paragraph, he shall sign a statement at the time of purchase  
2 attesting to the fact that the amount of fuel for which he claims  
3 the exemption will be used only for nonpropulsion use aboard a boat  
4 or watercraft, and

5 (3) the tax on all aviation fuel other than gasoline is  
6 two and one-half cents a gallon.

7 \* Sec. 3. This Act takes effect June 1, 1973.  
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