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Referred: Resources and
Finance

BY MCGILL, ELIASON AND
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1 IN THE HOUSE

2 HOUSE BILL NO. 107

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act repealing the tax on watercraft 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 AS 43.40.010(a)(2) is repealed and reenacted to read:

10 (2) there is no tax on motor fuel used in engines for the
11 propulsion of boats and watercraft, including that motor fuel which
12 may be used for heating and cooking aboard boats and watercraft, and

13 * Sec. 2. AS 43.40.010(b)(2) is repealed and reenacted to read:

14 (2) there is no tax on motor fuel used in engines for the
15 propulsion of boats and watercraft, including that motor fuel which
16 may be used for heating and cooking aboard boats and watercraft, and

17 * Sec. 3. AS 43.40.020(b) is amended to read:

18 (b) A person who claims the [NONPROPULSION USE] fuel tax ex-
19 emption under sec. 10(a)(2) or sec. 10(b)(2) of this chapter and who
20 uses a portion of the amount of the exempted fuel for another purpose
21 is guilty of a misdemeanor, and is punishable by a fine of not more
22 than \$5,000.

23 * Sec. 4. AS 43.40.010(f) is repealed.

24 * Sec. 5. This Act takes effect on the day after its passage and
25 approval or on the day it becomes law without approval.

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