

Introduced: 1/19/73
Referred: Local Government
and Finance

1 IN THE SENATE

BY THOMAS BY REQUEST

2 SENATE BILL NO. 61

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for a state motor vehicle registra-
7 tion tax in lieu of local ad valorem taxes on motor
8 vehicles; and providing for an effective date."

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

10 * Section 1. AS 28.10 is amended by adding a new section to read:

11 Sec. 28.10.255. ANNUAL MOTOR VEHICLE REGISTRATION TAX. (a) There
12 is levied a motor vehicle registration tax within (1) organized boroughs
13 and cities outside organized boroughs which elect to come under this
14 section by filing a written notice of election with the department and
15 not rescinding the notice for a subsequent fiscal year, and (2) the
16 unorganized borough outside cities.

17 (b) The tax is levied upon motor vehicles subject to the license
18 tax under sec. 200 of this chapter and is based upon the age of
19 vehicles as determined by model year according to the following schedule:

		Tax According to Age of Vehicle				
		Since Model Year:				
		1st	2nd	3rd	4th	5th or
Motor Vehicle						over
	(1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4
	(2) vehicles specified					
	in sec. 200(b)(2) of this chapter	45	35	25	20	15
	(3) vehicles specified					
	in sec. 200(b)(3) of this chapter	45	35	25	20	15
	(4) vehicles specified					

1 in sec. 200(b)(4) of this chapter

2	4,000 pounds or less	45	35	25	20	15
3	4,001 - 12,000 pounds	100	80	60	50	40
4	12,001 - 18,000 pounds	150	120	100	80	60
5	18,001 pounds and over	200	160	130	100	80

6 (5) vehicles specified

7 in sec. 200(b)(5) of this chapter 100 80 60 50 40

8 (6) vehicles specified

9 in sec. 200(b)(6) of this chapter 8 7 6 5 4

10 (7) vehicles specified

11 in sec. 200(b)(7) of this chapter 45 35 25 20 15

12 (8) vehicles specified

13 in sec. 200(b)(8) of this chapter 45 35 25 20 15

14 (9) vehicles specified

15 in sec. 250 of this chapter 40 -- -- -- --

16 (c) The registration tax shall be levied, collected, enforced and
17 otherwise administered in the same manner as provided for the license
18 tax in secs. 200 - 210, 240 - 250 and 160 of this chapter. Only one
19 registration tax may be collected with respect to the same motor
20 vehicle in the year for which the tax is paid.

21 (d) If a person has paid both the license tax levied in sec. 200
22 of this chapter and the registration tax, and the department determines
23 that the payor is entitled to a refund in whole or in part of the
24 registration tax, it shall make the refund to which the person is
25 entitled. No refund may be made unless application for a refund is
26 filed with the department by December 31 of the year following the
27 year for which the refund is claimed.

28 (e) The department shall refund money collected under this sec-
29 tion, less two per cent as collection costs, to an organized borough

1 or city outside an organized borough for which the money was collected,
2 as determined by the business address, or if none, the address of
3 residence of persons required to pay the tax.

4 (f) Money received by an organized borough under this section
5 shall be allocated for city, area outside city, and service area
6 purposes within the borough in the proportion yielded by dividing the
7 borough population by the population of the respective taxing district,
8 and multiplying the result by the ratio which the district mill levy
9 upon property for the fiscal year bears to the borough mill levy area-
10 wide upon property for that year. Population shall be established by
11 the latest figures of the United States Bureau of the Census or other
12 reliable data.

13 (g) Payment of the registration tax is in lieu of all local ad
14 valorem taxes on motor vehicles subject to the tax. No city or organ-
15 ized borough, whether home rule or otherwise, which elects to come
16 under the provisions of this section, may levy ad valorem taxes on
17 motor vehicles subject to the registration tax during a fiscal year in
18 which the election is in effect.

19 * Sec. 2. AS 14.17.140 is amended by adding a new subsection to read:

20 (b) Motor vehicles subject to the motor vehicle registration tax
21 under AS 28.10.255 shall be treated as taxable property for purposes
22 of (a) of this section.

23 * Sec. 3. AS 28.10.070 is amended to read:

24 Sec. 28.10.070. LICENSE AND REGISTRATION TAXES [TAX] TO ACCOMPANY
25 APPLICATION. At the time of applying for registration the applicant
26 shall pay the license tax provided in this chapter and the motor
27 vehicle registration tax provided for in sec. 255 of this chapter.

28 * Sec. 4. AS 28.10.100(4) is amended to read:

29 (4) that the required license and registration taxes have

1 [TAX HAS] not been paid.

2 * Sec. 5. AS 28.10.180 is amended to read:

3 Sec. 28.10.180. RENEWAL OF REGISTRATION. The owner shall renew
4 his vehicle registration upon application and payment of the annual
5 license tax for the vehicle and payment of the motor vehicle registra-
6 tion tax provided for in sec. 255 of this chapter. The department may
7 receive applications for registration or renewal registration and
8 issue new registration cards and plates at any time before expiration
9 of registration, but no person may display the new registration plates
10 on a vehicle before January 1 of the year for which the plates are
11 issued.

12 * Sec. 6. AS 28.10.205(b) is amended to read:

13 (b) The department shall charge a fee of \$20 in addition to the
14 annual license tax prescribed under sec. 200(b)(2) of this chapter
15 and the motor vehicle registration tax provided for in sec. 255 of this
16 chapter. The fee shall be paid to the department at the time of
17 applying for the personalized plates.

18 * Sec. 7. This Act takes effect July 1, 1973.
19
20
21
22
23
24
25
26
27
28
29