

1 IN THE HOUSE

BY SWANSON

2 HOUSE BILL NO. 29

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to provide a school tax on oil."

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

8 * Section 1. AS 43.55.010(d) is amended to read:

9 (d) The tax imposed by this chapter is not in place of the tax
10 imposed by chs. 57 and 58 [CH. 57] of this title or income taxes or taxes
11 upon the retail sale of oil or gas products.

12 * Sec. 2. AS 43.56.030 is amended to read:

13 Sec. 43.56.030. IN PLACE OF OTHER TAXES. Except for those taxes
14 imposed under chs. 55, 57 and 58 [CH. 55 AND CH. 57] of this title, the
15 taxes levied or authorized under sec. 10(b) of this chapter are in place
16 of

17 (1) all other ad valorem taxes or other taxes imposed by a
18 municipality on property subject to tax under this chapter or exempted
19 from taxation by sec. 20 of this chapter, and

20 (2) all other taxes imposed by a municipality on or with
21 respect to the property subject to tax under this chapter or exempted
22 from taxation by sec. 20 of this chapter, including, by not limited to,

23 (A) taxes on the retail sale or use of the property
24 except for the retail sales tax on the first \$1,000 of each sale;

25 (B) taxes on the sale or use of gas or unrefined oil;

26 (C) taxes on the sale or use of services used in or
27 associated with the property or in its maintenance or operation
28 except for the sales tax on the first \$1,000 of each sale;

29 (D) taxes on or measured by gross or net income from the

1 property, including income from the exploration for, production of,
2 or pipeline transportation of gas or unrefined oil or property;
3 and

4 (E) any license, excise, fee, charge or other tax on or
5 pertaining to the property or services.

6 * Sec. 3. AS 43 is amended by adding a new chapter to read:

7 CHAPTER 58. OIL SCHOOL TAX.

8 Sec. 43.58.010. OIL SCHOOL TAX. (a) There is levied upon the
9 producer of oil a tax of one cent on each barrel of oil which is trans-
10 ported intrastate by pipeline and removed or sold from any lease or
11 property in the state, less any part the ownership or right to which
12 is exempt from taxation.

13 (b) The tax is in addition to and shall be administered and paid
14 in the same manner as the taxes imposed by chs. 55 and 57 of this title.
15 Producers of oil are required to make reports of production in the same
16 manner and under the same penalties as required by ch. 55 of this title.

17 (c) Proceeds from the tax shall be paid into the general fund.

18 * Sec. 4. AS 43.45.010 - 43.45.060 are repealed.
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