

Introduced: 3/18/75
Referred: Commerce and
Finance

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IN THE HOUSE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

HOUSE BILL NO. 306

IN THE LEGISLATURE OF THE STATE OF ALASKA

NINTH LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the motor fuel oil tax; and
providing for an effective date."

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

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

(a) There is levied a tax of ten [EIGHT] cents a gallon on all
motor fuel sold or otherwise transferred within the state, except that

(1) the tax on aviation gasoline is four cents a gallon;

(2) the tax on motor fuel used in engines for the pro-
pulsion of boats and watercraft of all descriptions is four cents a
gallon; if a person claims an exemption for non-propulsion use under
this paragraph, he shall sign a statement at the time of the sale or
transfer attesting to the fact that the amount of fuel for which he
claims the exemption will be used only for non-propulsion use aboard a
boat or watercraft; and

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

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

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

(1) the tax on aviation gasoline consumed is four cents a
gallon;

(2) the tax on motor fuel used in engines for the propulsion
of boats and watercraft of all descriptions is four cents a gallon; if
a person claims an exemption for non-propulsion use under this paragraph,

1 he shall sign a statement at the time of purchase attesting to the
2 fact that the amount of fuel for which he claims the exemption will be
3 used only for non-propulsion use aboard a boat or watercraft; and

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

6 * Sec. 3. This Act takes effect July 1, 1975.
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