

1 IN THE SENATE

BY FERGUSON

2 SENATE BILL NO. 32 *Am*

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to refunds for disaster loss under the
7 motor fuel oil tax; and providing for an effective date."

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

9 * Section 1. AS 43.40.030(b) is amended to read:

10 (b) The entire tax levied by secs. 10 - 100 of this chapter shall be
11 refunded to the purchaser on that part of the motor fuel which is (1)
12 used in a foreign country on which duty is paid when the fuel is sold
13 and delivered in the state for non-highway use in a foreign country, or
14 (2) lost or destroyed as the result of natural disaster.

15 * Sec. 2. This Act applies retroactively to losses accruing after
16 September 1, 1974.

17 * Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-
18 070(c).

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