

Introduced: 1/20/75
Referred: State Affairs and
Finance

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
7 the motor fuel oil tax; and providing for an effective
8 date."

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

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

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

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

19 * Sec. 3. This Act takes effect immediately in accordance with AS 01.10-
20 070(c).