

Introduced: 2/2/76
Referred: Community and Regional
Affairs and Finance

1 IN THE SENATE

BY CROFT

2 SENATE BILL NO. 600

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for an optional state motor vehicle
7 registration tax in lieu of local ad valorem taxes on
8 motor 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

13 (1) each municipality which elects to come under this sec-
14 tion by filing a written notice of election with the department and
15 not rescinding the notice for a subsequent fiscal year; and

16 (2) the 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
20 schedule:

	Tax According to Age of Vehicle				
	Since Model Year:				
	1st	2nd	3rd	4th	5th or over
Motor Vehicle					
(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

1	(4) vehicles specified					
2	in sec. 200(b)(4) of this chapter					
3	4,000 pounds or less	45	35	25	20	15
4	4,001 - 12,000 pounds	100	80	60	50	40
5	12,001 - 18,000 pounds	150	120	100	80	60
6	18,001 pounds and over	200	160	130	100	80
7	(5) vehicles specified					
8	in sec. 200(b)(5) of this chapter	100	80	60	50	40
9	(6) vehicles specified					
10	in sec. 200(b)(6) of this chapter	8	7	6	5	4
11	(7) vehicles specified					
12	in sec. 200(b)(7) of this chapter	45	35	25	20	15
13	(8) vehicles specified					
14	in sec. 200(b)(8) of this chapter	45	35	25	20	15
15	(9) vehicles specified					
16	in sec. 250 of this chapter	40	--	--	--	--

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

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

29 (e) The department shall refund money collected under this sec-

1 tion, less two per cent as collection costs, to a municipality for
2 which the money was collected, as determined by the business address,
3 or if none, the address of 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 pur-
6 poses 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. Money received by a unified municipality established
13 under AS 29.68.240 - 29.68.440 shall be used for areawide purposes
14 after allocation is made for service area or other tax district purposes
15 in the manner provided in this subsection.

16 (g) Payment of the registration tax is in lieu of all local ad
17 valorem taxes on motor vehicles subject to the tax. No municipality
18 which elects to come under the provisions of this section, may levy ad
19 valorem taxes on motor vehicles subject to the registration tax during
20 a fiscal year in which the election is in effect.

21 (h) In this section "municipality" means a home rule or general
22 law city outside an organized borough or a home rule or general law
23 organized borough and includes but is not limited to a unified munici-
24 pality established under AS 29.68.240 - 29.68.440.

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

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

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

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

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

6 (4) that the required license and registration taxes have
7 [TAX HAS] not been paid.

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

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

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

19 (b) The department shall charge a fee of \$20 in addition to the
20 annual license tax prescribed under sec. 200(b)(2) of this chapter
21 and the motor vehicle registration tax provided for in sec. 255 of this
22 chapter. The fee shall be paid to the department at the time of apply-
23 ing for the personalized plates.

24 * Sec. 7. This Act takes effect July 1, 1976.
25
26
27
28
29