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Referred: Community and Regional
Affairs and Finance

1 IN THE SENATE

BY CROFT

2 SPONSOR SUBSTITUTE FOR 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 each municipality
13 which elects to come under this section by filing a written notice of
14 election with the department and not rescinding the notice for a subse-
15 quent fiscal year.

16 (b) The tax is levied upon motor vehicles subject to the license
17 tax under sec. 200 of this chapter and is based upon the age of vehicles
18 as determined by model year according to the following 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	60	50	40	30	20
(3) vehicles specified in sec. 200(b)(3) of this chapter	60	50	40	30	20
(4) vehicles specified in sec. 200(b)(4) of this chapter					

1	4,000 pounds or less	60	50	40	30	20
2	4,001 - 12,000 pounds	100	80	60	50	40
3	12,001 - 18,000 pounds	150	120	100	80	60
4	18,001 pounds or over	200	160	130	100	80
5	(5) vehicles specified					
6	in sec. 200(b)(5) of this chapter	100	80	60	50	40
7	(6) vehicles specified					
8	in sec. 200(b)(6) of this chapter	8	7	6	5	4
9	(7) vehicles specified					
10	in sec. 200(b)(7) of this chapter	60	50	40	30	20
11	(8) vehicles specified					
12	in sec. 200(b)(8) of this chapter	60	50	40	30	20
13	(9) vehicles specified					
14	in sec. 250 of this chapter	40	--	--	--	--

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

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

(e) The department shall refund money collected under this section, less two per cent as collection costs, to a municipality for which the money was collected, as determined by the business address,

1 or if none, the address of residence of persons required to pay the tax.

2 (f) Money received by an organized borough under this section
3 shall be allocated for city, area outside city, and service area pur-
4 poses within the borough in the proportion yielded by dividing the
5 borough population by the population of the respective taxing district,
6 and multiplying the result by the ratio which the district mill levy
7 upon property for the fiscal year bears to the borough mill levy area-
8 wide upon property for that year. Population shall be established by
9 the latest figures of the United States Bureau of the Census or other
10 reliable data. Money received by a unified municipality established
11 under AS 29.68.240 - 29.68.440 shall be used for areawide purposes
12 after allocation is made for service area or other tax district purposes
13 in the manner provided in this subsection.

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

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

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

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

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

28 Sec. 28.10.070. LICENSE AND REGISTRATION TAXES [TAX] TO ACCOMPANY
29 APPLICATION. At the time of applying for registration the applicant

1 shall pay the license tax provided in this chapter and the motor
2 vehicle registration tax provided for in sec. 255 of this chapter.

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

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

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

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

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

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

22 * Sec. 7. This Act takes effect July 1, 1976.
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