

Original sponsor: Croft

Offered: 5/7/76

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 CS FOR 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. The notice must be filed on or before January 1 of  
16 the year preceding the year election under this section is to become  
17 effective.

18 (b) The tax is levied upon motor vehicles subject to the license  
19 tax under sec. 200 of this chapter and is based upon the age of vehicles  
20 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
Motor Vehicle						over
	(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

1	(4) vehicles specified					
2	in sec. 200(b)(4) of this chapter					
3	<sup>5,001</sup> 4,000 pounds or less	60	50	40	30	20
4	<sup>5,001</sup> 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 or 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	60	50	40	30	20

13	(8) vehicles specified					
14	in sec. 200(b)(8) of this chapter	60	50	40	30	20

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

1 section, less five per cent as collection costs, to a municipality for  
2 which the money was collected, as determined by (1) the address of  
3 residence of an individual required to pay the tax, or (2) the situs of  
4 the vehicle if the vehicle is not owned by an individual; the tax situs  
5 is the location at which the motor vehicle is usually, normally, or  
6 regularly kept or used. For the first year in which the tax is levied  
7 within a municipality, the department may retain actual costs of collec-  
8 tion of the tax within the municipality as determined by the department.

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

21 (g) Payment of the registration tax is in lieu of all local use  
22 taxes and ad valorem taxes on motor vehicles subject to the tax. No  
23 municipality which elects to come under the provisions of this section  
24 may levy use or ad valorem taxes on motor vehicles subject to the  
25 registration tax during a fiscal year in which the election is in  
26 effect.

27 (h) In this section "municipality" means a home rule or general  
28 law city outside an organized borough or a home rule or general law  
29 organized borough and includes but is not limited to a unified

1 municipality established under AS 29.68.240 - 29.68.440.

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

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

6 \* Sec. 3. AS 28.10.070 is amended to read:

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

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

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

14 \* Sec. 5. AS 28.10.180 is amended to read:

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

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

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

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