

Original sponsor: Sackett

Offered: 3/31/80
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

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HOUSE CS FOR SENATE BILL NO. 313

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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ELEVENTH LEGISLATURE - SECOND SESSION

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A BILL

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For an Act entitled: "An Act exempting certain aircraft and motor vehicles from the oil and gas exploration, production and pipeline transportation property tax, and providing for the return of taxes collected on aircraft and motor vehicles exempted by this Act; and providing for an effective date."

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

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* Section 1. AS 43.56.210(6) is amended to read:

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(6) "taxable property"

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(A) means real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution or liquefaction of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil; "taxable property" includes [, INCLUDING]

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(i) machinery, appliances, supplies, and equipment;

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(ii) drilling rigs, wells (whether producing or not), gathering lines and transmission lines, pumping stations, compressor stations, power plants, topping plants, and processing units; [,]

(iii) roads, tank farms, tanker terminals, docks and

1 other port facilities, air strips and communication equipment
2 and facilities; [,]

3 (iv) aircraft and motor vehicles owned by a person
4 whose principal business in the state is the exploration for,
5 production of, or pipeline transportation of gas or unrefined
6 oil and whose operation of the aircraft or motor vehicle
7 directly relates to the conduct of that business; and

8 (v) maintenance equipment and facilities, and
9 maintenance camps and other related facilities;

10 (B) ["TAXABLE PROPERTY"] does not include

11 (i) permanent residences; [,]

12 (ii) office buildings requiring substantial local
13 government services; [, OR]

14 (iii) oil and gas pipeline systems owned and operated
15 by a certificated public utility regulated by the Alaska
16 Public Utilities Commission; and

17 (iv) aircraft and motor vehicles, except aircraft
18 and motor vehicles taxable under (A)(iv) of this paragraph;

19 * Sec. 2. (a) The commissioner of revenue shall provide the commissioner
20 of administration the names of taxpayers who paid to the state after
21 December 31, 1973, a tax levied on aircraft or motor vehicles which are
22 exempt from taxation under AS 43.56.210(6), as amended by sec. 1 of this Act,
23 and the amount of the taxes paid on the aircraft or motor vehicle.

24 (b) The commissioner of administration shall promptly pay each taxpayer
25 the amount determined by the commissioner of revenue under (a) of this sec-
26 tion.

27 * Sec. 3. Section 1 of this Act is retroactive to January 1, 1974.

28 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-
29 070(c).

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