

Original sponsors: Randolph, Beirne and  
Bettisworth

Offered: 4/5/82  
Referred: Rules

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 37 (Finance)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the motor fuel tax (AS 43.40); and  
7 providing for an effective date."

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

9 \* Section 1. AS 43.40.010 is amended by adding a new subsection to read:

10 (1) If a dealer has a reasonable belief at the time of sale or  
11 transfer that fuel that is sold or transferred is not to be used as  
12 motor fuel, the dealer need not collect the motor fuel tax. If the tax  
13 is not collected, the dealer shall obtain a certificate of use from the  
14 buyer or transferee stating that the fuel that has been or will be pur-  
15 chased or received is not intended for use as motor fuel. The Department  
16 of Revenue may not collect the motor fuel tax from a dealer for fuel for  
17 which a certificate of use has been properly obtained under this sub-  
18 section. The dealer shall retain a copy of each certificate of use  
19 obtained under this subsection for examination or audit on request by  
20 the Department of Revenue. The form of a certificate of use may be  
21 prescribed by regulation adopted by the Department of Revenue.

22 \* Sec. 2. AS 43.40.100(3) is amended to read:

23 (3) "user" means a person consuming or using motor fuel, who  
24 either

- 25 (A) purchases the fuel out of the state and ships it  
26 into the state for his own use within the state; or  
27 (B) [OR] manufactures the fuel in the state; or  
28 (C) purchases or receives the fuel within the state that  
29 is not taxed at the time of purchase or receipt.

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\* Sec. 3. The Department of Revenue may not collect the motor fuel tax from a dealer, as defined in AS 43.40.100(1), on a sale or transfer of motor fuel that occurs before the effective date of this Act if the dealer did not collect the tax from a purchaser or transferee because of a reasonable belief that the fuel was not to be used as motor fuel, as that term is defined in AS 43.40.100(2).

\* Sec. 4. AS 43.40 is amended by adding a new section to read:

Sec. AS 43.40.015. SURTAX ON AVIATION FUEL. (a) There is levied a surtax on aviation fuel, in addition to the tax imposed in AS 43.40.-010, in the following amounts:

(1) one-half cent a gallon on all aviation gasoline sold or otherwise transferred in the state or consumed by a user; and

(2) one-fourth cent a gallon on all aviation fuel other than gasoline sold or otherwise transferred in the state or consumed by a user.

(b) The surtax levied under this section shall be deposited in the general fund. The legislature may annually appropriate an amount equal to the proceeds of the surtax levied in this section for aviation safety training programs.

\* Sec. 5. AS 43.40.015 added by sec. 4 of this Act terminates on July 1, 1985.

\* Sec. 6. This Act takes effect immediately in accordance with AS 01.10.-070(c).