

Introduced: 1/17/83
Referred: Labor & Commerce
and Finance

1 IN THE HOUSE

BY LINDAUER

2

HOUSE BILL NO. 23

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act increasing the motor fuel tax; prohibiting
7 the levy of taxes; and providing for an effective
8 date."

9

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

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* Section 1. AS 43.40.010(a) is amended to read:

11

(a) There is levied a tax of 18 [EIGHT] cents a gallon on all

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motor fuel sold or otherwise transferred within the state from May 1

13

through October 31, except that

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(1) the tax on aviation gasoline is four cents a gallon,

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(2) the tax on motor fuel used in and on watercraft of all

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descriptions is five cents a gallon, and

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(3) the tax on all aviation fuel other than gasoline is two

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and one-half cents a gallon.

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* Sec. 2. AS 43.40.010(b) is amended to read:

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(b) There is levied a tax of 18 [EIGHT] cents a gallon on all

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motor fuel consumed by a user from May 1 through October 31, except

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that

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(1) the tax on aviation gasoline consumed is four cents a

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gallon,

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(2) the tax on motor fuel used in and on watercraft of all

26

descriptions is five cents a gallon, and

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(3) the tax on all aviation fuel other than gasoline is two

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and one-half cents a gallon.

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* Sec. 3. AS 43.40.010(c) is amended to read:

1 (c) Every dealer who sells or otherwise transfers motor fuel in
2 the state shall collect the tax at the time of sale, and remit the
3 total tax collected from May 1 through October 31 [DURING EACH CALEN-
4 DAR MONTH] of each year to the Department of Revenue by the last day
5 of the succeeding month. Every user shall likewise remit the tax
6 accrued on motor fuel actually used from November 1 through April 30
7 of each year [BY HIM DURING EACH MONTH]. At the time the remittance
8 is made, each dealer or user shall submit a statement to the Depart-
9 ment of Revenue showing all motor fuel that was [WHICH HE HAS] distri-
10 buted or used during all the months of the year. The levying of motor
11 fuel tax from November 1 through April 30 is prohibited [THE MONTH].

12 * Sec. 4. AS 29.53.415(a) is amended to read:

13 (a) A borough may levy and collect a sales tax not exceeding
14 six percent on sales or rents, and on services made within the
15 borough, from May 1 through October 31 of each year. The levying of
16 sales tax from November 1 through April 30 of each year is prohibited.
17 The sales tax may apply to any or all of these sources. Exemptions
18 may be granted by ordinance.

19 * Sec. 5. This Act takes effect July 1, 1983.

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