

Introduced: 4/7/83  
Referred: Transportation and  
Finance

1 IN THE HOUSE

BY THE TRANSPORTATION COMMITTEE

2

HOUSE BILL NO. 335

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act amending motor fuel tax provisions; and pro-  
7 viding for an effective date."

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

9 \* Section 1. AS 43.40.010(c) is amended to read:

10 (c) Every dealer who sells or otherwise transfers motor fuel in  
11 the state shall collect the tax at the time of sale, and remit the  
12 total tax collected during each calendar month of each year to the  
13 Department of Revenue by the last day of each succeeding month. Every  
14 user shall likewise remit the tax accrued on motor fuel actually used  
15 by him during each month. If the monthly tax return is timely filed,  
16 one percent of the total monthly tax due, limited to a maximum of  
17 \$100, can be deducted and retained to cover the expense of accounting  
18 and filing the monthly tax return. At the time the remittance is  
19 made, each dealer or user shall submit a statement to the Department  
20 of Revenue showing all [MOTOR] fuel which he has distributed or used  
21 during the month.

22 \* Sec. 2. AS 43.40.010(1) is amended to read:

23 (1) If a dealer has a reasonable belief at the time of sale or  
24 transfer that fuel that is sold or transferred is not to be used as  
25 motor fuel, the dealer need not collect the motor fuel tax. If the  
26 tax is not collected, the dealer shall obtain a certificate of use  
27 from the buyer or transferee stating that the fuel that has been or  
28 will be purchased or received is not intended for use as motor fuel.  
29 The Department of Revenue [DEPARTMENT] may not collect the motor fuel

1 tax from a dealer for fuel for which a certificate of use has been  
2 properly obtained under this subsection. A certificate of use is not  
3 required for fuel used to heat a private residence or for fuel which  
4 is at least 10 percent alcohol by volume. An annual certificate of  
5 use is required for all other exemptions, as listed under AS 43.40.-  
6 100(2), except subparagraph (K) where certificate of use needs will be  
7 determined by the Department of Revenue. The dealer shall retain a  
8 copy of each certificate of use obtained under this subsection for  
9 examination or audit on request by the Department of Revenue [DEPART-  
10 MENT]. The form of a certificate of use may be prescribed by regula-  
11 tion adopted by the department.

12 \* Sec. 3. AS 43.40.035(a) is amended to read:

13 (a) A person who resells fuel on which the tax under AS 43.40.-  
14 010(a) or (b) was previously paid is entitled to a credit or refund of  
15 the tax if (1) the resold fuel is not motor fuel and the requirements  
16 prescribed by AS 43.40.010(1) have been fulfilled [A CERTIFICATE OF  
17 USE IS ACQUIRED UNDER AS 43.40.010(1)]; or (2) the amount of tax  
18 previously paid exceeds the tax due on the resale. The amount of the  
19 credit or refund under this section is equal to the amount of tax  
20 previously paid on the resold fuel less the amount of tax prescribed  
21 by AS 43.40.010(a) or (b).

22 \* Sec. 4. This Act is retroactive to April 1, 1983.

23 \* Sec. 5. This Act takes effect immediately in accordance with AS 01.-  
24 10.070(c).