

1 IN THE HOUSE

BY CATO, NAVARRE
AND SWACKHAMMER

2

HOUSE BILL NO. 401

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTEENTH LEGISLATURE - SECOND SESSION

5

A BILL

6 For an Act entitled: "An Act establishing rebates for motor fuel taxes for
7 fuel used in watercraft outside the state; and limit-
8 ing the authority of the attorney general and the
9 Department of Revenue to recover refunds paid before
10 the effective date of this Act; and providing for an
11 effective date."

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

13 * Section 1. AS 43.40 is amended by adding a new section to read:

14 Sec. 43.40.033. REFUND OF TAX PAID ON FUEL USED IN OR ON WATER-
15 CRAFT OUTSIDE THE STATE. (a) A purchaser of motor fuel sold and
16 delivered in the state on which the tax levied by AS 43.40.010(a)(2)
17 has been paid is entitled to a refund of the tax paid on all fuel used
18 or consumed in the operation of watercraft outside the state.

19 (b) The department shall adopt the necessary regulations to
20 implement this section and prescribe the appropriate forms for a
21 purchaser to use to ensure that the motor fuel was used or consumed in
22 the operation of watercraft outside the state.

23 * Sec. 2. AS 43.40.050(b) is amended to read:

24 (b) A person entitled to a [CLAIM FOR] refund under AS 43.40.-
25 030 - 43.40.035 must file a claim for the refund [AS 43.40.030 OR
26 43.40.035 SHALL BE FILED] within one year from the date of the pur-
27 chase of the motor fuel as indicated on the invoice, and failure to
28 file within the one-year period is a waiver of the right to the re-
29 fund. A claim is considered to be filed when the claim is mailed or

1 personally presented to an office of the department.

2 * Sec. 3. The provisions of AS 43.40.033, added by sec. 1 of this Act,
3 apply to motor fuel sold and delivered in the state and used or consumed in
4 the operation of watercraft outside the state after June 30, 1988.

5 * Sec. 4. Notwithstanding AS 37.10.090, the attorney general and the
6 Department of Revenue may not recover from the purchaser of motor fuel sold
7 and delivered in the state a refund of the motor fuel tax paid to the
8 purchaser under AS 43.40.010(a)(2) before July 1, 1988, for motor fuel that
9 was used or consumed in the operation of watercraft outside the state.

10 * Sec. 5. This Act takes effect July 1, 1988.