

SENATE CS FOR CS FOR HOUSE BILL NO. 309 (STATE AFFAIRS)

IN THE LEGISLATURE OF THE STATE OF ALASKA

SEVENTEENTH LEGISLATURE - SECOND SESSION

BY THE HOUSE STATE AFFAIRS COMMITTEE

Offered: 5/4/92
Referred: Finance

Sponsor(s): REPRESENTATIVES NAVARRE, Boyer, Brown, B.Davis, Finkelstein, Koponen

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to the municipal motor vehicle registration tax; and providing for an
2 effective date."

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

4 * Section 1. AS 28.10.431(a) is repealed and reenacted to read:

5 (a) There is levied a motor vehicle registration tax within each municipality in which the
6 tax has been approved by the qualified voters at a regularly scheduled general or special
7 municipal election.

8 * Sec. 2. AS 28.10.431(b) is amended to read:

9 (b) The tax is levied upon motor vehicles subject to the license tax under AS 28.10.411
10 and 28.10.421, not including mobile homes, and is based upon the age of vehicles as determined
11 by model year according to the following schedule:

12	Tax According to Age of Vehicle Since Model Year							
13	1st	2nd	3rd	4th	5th	6th	7th	8th or
14								over

1	Motor Vehicle								
2	(1) motorcycle	<u>\$ 11</u>	<u>\$ 9</u>	<u>\$ 8</u>	<u>\$ 7</u>	<u>\$ 5</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 3</u>
3		[\$ 8]	[\$ 7]	[\$ 6]	[\$ 5]	[\$ 4]	[\$ 3]	[\$ 2]	[\$ 2]
4	(2) vehicles specified in	<u>81</u>	<u>68</u>	<u>54</u>	<u>41</u>	<u>27</u>	<u>20</u>	<u>14</u>	<u>7</u>
5	AS 28.10.421(b)(1)	[60]	[50]	[40]	[30]	[20]	[15]	[10]	[5]
6	(3) vehicles specified in	<u>81</u>	<u>68</u>	<u>54</u>	<u>41</u>	<u>27</u>	<u>20</u>	<u>14</u>	<u>7</u>
7	AS 28.10.421(b)(3)	[60]	[50]	[40]	[30]	[20]	[15]	[10]	[5]
8	(4) vehicles specified in								
9	AS 28.10.421(c)(1) - (4)								
10	5,000 pounds or less	<u>81</u>	<u>68</u>	<u>54</u>	<u>41</u>	<u>27</u>	<u>20</u>	<u>14</u>	<u>7</u>
11		[60]	[50]	[40]	[30]	[20]	[15]	[10]	[5]
12	5,001 - 12,000 pounds	<u>135</u>	<u>108</u>	<u>81</u>	<u>68</u>	<u>54</u>	<u>41</u>	<u>27</u>	<u>14</u>
13		[100]	[80]	[60]	[50]	[40]	[30]	[20]	[10]
14	12,001 - 18,000 pounds	<u>203</u>	<u>162</u>	<u>135</u>	<u>108</u>	<u>81</u>	<u>54</u>	<u>41</u>	<u>27</u>
15		[150]	[120]	[100]	[80]	[60]	[40]	[30]	[20]
16	18,001 pounds or over	<u>270</u>	<u>108</u>	<u>176</u>	<u>135</u>	<u>108</u>	<u>81</u>	<u>54</u>	<u>27</u>
17		[200]	[160]	[130]	[100]	[80]	[60]	[40]	[20]
18	(5) vehicles specified in	<u>135</u>	<u>108</u>	<u>81</u>	<u>68</u>	<u>54</u>	<u>41</u>	<u>27</u>	<u>14</u>
19	AS 28.10.421(b)(4)	[100]	[80]	[60]	[50]	[40]	[30]	[20]	[10]
20	(6) vehicles specified in	<u>11</u>	<u>9</u>	<u>8</u>	<u>7</u>	<u>5</u>	<u>4</u>	<u>3</u>	<u>3</u>
21	AS 28.10.421(b)(6)	[8]	[7]	[6]	[5]	[4]	[3]	[2]	[2]
22	(7) vehicles specified in	<u>81</u>	<u>68</u>	<u>54</u>	<u>41</u>	<u>27</u>	<u>20</u>	<u>14</u>	<u>7</u>
23	AS 28.10.421(d)(9)	[60]	[50]	[40]	[30]	[20]	[15]	[10]	[5]
24	(8) vehicles specified in	<u>81</u>	<u>68</u>	<u>54</u>	<u>41</u>	<u>27</u>	<u>20</u>	<u>14</u>	<u>7</u>
25	AS 28.10.421(b)(2)	[60]	[50]	[40]	[30]	[20]	[15]	[10]	[5]
26	(9) vehicles specified in	<u>54</u>							
27	AS 28.10.421(d)(10)	[40]							

28 * Sec. 3. AS 28.10.431(b) is repealed and reenacted to read:

29 (b) The tax is levied upon motor vehicles subject to the license tax under AS 28.10.411
30 and 28.10.421, not including mobile homes, and is based upon the age of vehicles as determined
31 by model year according to the following schedule as adjusted under (j) of this section:

	Tax According to Age of Vehicle Since Model Year								
	1st	2nd	3rd	4th	5th	6th	7th	8th or over	
1									
2									
3									
4	Motor Vehicle								
5	(1) motorcycle	\$ 14	\$ 12	\$ 10	\$ 9	\$ 7	\$ 5	\$ 3	\$ 3
6	(2) vehicles specified in	102	85	68	51	34	26	17	9
7	AS 28.10.421(b)(1)								
8	(3) vehicles specified in	102	85	68	51	34	26	17	9
9	AS 28.10.421(b)(3)								
10	(4) vehicles specified in								
11	AS 28.10.421(c)(1) - (4)								
12	5,000 pounds or less	102	85	68	51	34	26	17	9
13	5,001 - 12,000 pounds	170	136	102	85	68	51	34	17
14	12,001 - 18,000 pounds	255	204	170	136	102	68	51	34
15	18,001 pounds or over	340	272	221	170	136	102	68	51
16	(5) vehicles specified in	170	136	102	85	68	51	34	17
17	AS 28.10.421(b)(4)								
18	(6) vehicles specified in	14	12	10	9	7	5	3	3
19	AS 28.10.421(b)(6)								
20	(7) vehicles specified in	102	85	68	51	34	26	17	9
21	AS 28.10.421(d)(9)								
22	(8) vehicles specified in	102	85	68	51	34	26	17	9
23	AS 28.10.421(b)(2)								
24	(9) vehicles specified in	68							
25	AS 28.10.421(d)(10)								

26 * Sec. 4. AS 28.10.431(c) is amended to read:

27 (c) Except as provided in this subsection, the [THE] registration tax shall be levied,

28 collected, enforced, and otherwise administered in the same manner as provided for the

29 registration fees in this chapter. Except for motor vehicles for which a prorated tax is

30 collected, only [ONLY] one registration tax may be collected with respect to the same motor

31 vehicle in the year for which the tax is paid. A person who operates a fleet of 50 or more

1 motor vehicles may pay a proportionate prorated registration fee that allows a vehicle in
2 the fleet to be registered in monthly increments if (1) the motor vehicles are subject to the
3 registration tax in a single municipality under (a) of this section, and (2) the motor vehicle
4 fleet increases or decreases by more than 50 percent in a calendar year. The department
5 shall prorate registration fees in monthly increments to allow registration in less than
6 one-year periods when required by this subsection.

7 * Sec. 5. AS 28.10.431(e) is amended to read:

8 (e) The department shall refund money collected under this section, less eight [FIVE]
9 percent as collection costs, to a municipality for which the money was collected, as determined
10 by (1) the address of residence of an individual required to pay the tax, or (2) the situs of the
11 vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the
12 motor vehicle is usually, normally, or regularly kept or used. For the first year in which the tax
13 is levied within a municipality, the department may retain actual costs of collection of the tax
14 within the municipality as determined by the department.

15 * Sec. 6. AS 28.10.431 is amended by adding a new subsection to read:

16 (j) The Department of Labor shall adjust the schedule under (b) of this section every
17 three years to reflect changes in the transportation new vehicle segment of the Consumer Price
18 Index for all urban consumers for all items compiled by the Bureau of Labor Statistics, United
19 States Department of Labor for the second half of the preceding calendar year. The semiannual
20 index for the second half of 1994 is the reference base index. The Department of Labor shall
21 round each scheduled amount adjusted under this subsection to the nearest dollar. The
22 Department of Community and Regional Affairs shall provide the revised schedule to each
23 municipality in the state that imposes a tax under this section and to the Department of Public
24 Safety, and shall make the schedule available to the public by February 28th of each year in
25 which the schedule is revised. A tax imposed under an adjusted schedule takes effect on July 1
26 of the year in which the schedule is adjusted.

27 * Sec. 7. AS 28.10.431(j) is repealed June 30, 1998.

28 * Sec. 8. TRANSITION. A municipality in which a motor vehicle registration tax was imposed
29 under AS 28.10.431 before January 1, 1993, may not continue to impose the tax until the municipality
30 meets the requirements of AS 28.10.431(a), as repealed and reenacted in sec. 2 of this Act.

31 * Sec. 9. Sections 2 and 5 of this Act take effect January 1, 1993.

- 1 * Sec. 10. Section 3 of this Act takes effect January 1, 1994.
- 2 * Sec. 11. Sections 6 and 7 of this Act take effect January 1, 1997.