

SENATE CS FOR CS FOR HOUSE BILL NO. 309 (FINANCE)(nd S)

IN THE LEGISLATURE OF THE STATE OF ALASKA

SEVENTEENTH LEGISLATURE - SECOND SESSION

BY THE SENATE FINANCE COMMITTEE

Offered: 5/9/92  
Referred: Rules

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(b) is amended to read:

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

		Tax According to Age of Vehicle Since Model Year							
		1st	2nd	3rd	4th	5th	6th	7th	8th or over
8									
9									
10									
11	Motor Vehicle								
12	(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>
13		[\$ 8]	[\$ 7]	[\$ 6]	[\$ 5]	[\$ 4]	[\$ 3]	[\$ 2]	[\$ 2]
14	(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>

1	AS 28.10.421(b)(1)	[ 60]	[ 50]	[ 40]	[ 30]	[ 20]	[ 15]	[ 10]	[ 5]
2	(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>
3	AS 28.10.421(b)(3)	[ 60]	[ 50]	[ 40]	[ 30]	[ 20]	[ 15]	[ 10]	[ 5]
4	(4) vehicles specified in								
5	AS 28.10.421(c)(1) - (4)								
6	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>
7		[ 60]	[ 50]	[ 40]	[ 30]	[ 20]	[ 15]	[ 10]	[ 5]
8	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>
9		[100]	[ 80]	[ 60]	[ 50]	[ 40]	[ 30]	[ 20]	[ 10]
10	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>
11		[150]	[120]	[100]	[ 80]	[ 60]	[ 40]	[ 30]	[ 20]
12	18,001 pounds or over	<u>270</u>	<u>216</u>	<u>176</u>	<u>135</u>	<u>108</u>	<u>81</u>	<u>54</u>	<u>27</u>
13		[200]	[160]	[130]	[100]	[ 80]	[ 60]	[ 40]	[ 20]
14	(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>
15	AS 28.10.421(b)(4)	[100]	[ 80]	[ 60]	[ 50]	[ 40]	[ 30]	[ 20]	[ 10]
16	(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>
17	AS 28.10.421(b)(6)	[ 8]	[ 7]	[ 6]	[ 5]	[ 4]	[ 3]	[ 2]	[ 2]
18	(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>
19	AS 28.10.421(d)(9)	[ 60]	[ 50]	[ 40]	[ 30]	[ 20]	[ 15]	[ 10]	[ 5]
20	(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>
21	AS 28.10.421(b)(2)	[ 60]	[ 50]	[ 40]	[ 30]	[ 20]	[ 15]	[ 10]	[ 5]
22	(9) vehicles specified in	<u>54</u>							
23	AS 28.10.421(d)(10)	[ 40]							

24 \* Sec. 2. AS 28.10.431(b) is repealed and reenacted to read:

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

28		Tax According to Age of Vehicle Since Model Year							
29		1st	2nd	3rd	4th	5th	6th	7th	8th or
30									over

31 Motor Vehicle

1	(1) motorcycle	\$ 14	\$ 12	\$ 10	\$ 9	\$ 7	\$ 5	\$ 3	\$ 3
2	(2) vehicles specified in	102	85	68	51	34	26	17	9
3	AS 28.10.421(b)(1)								
4	(3) vehicles specified in	102	85	68	51	34	26	17	9
5	AS 28.10.421(b)(3)								
6	(4) vehicles specified in								
7	AS 28.10.421(c)(1) - (4)								
8	5,000 pounds or less	102	85	68	51	34	26	17	9
9	5,001 - 12,000 pounds	170	136	102	85	68	51	34	17
10	12,001 - 18,000 pounds	255	204	170	136	102	68	51	34
11	18,001 pounds or over	340	272	221	170	136	102	68	51
12	(5) vehicles specified in	170	136	102	85	68	51	34	17
13	AS 28.10.421(b)(4)								
14	(6) vehicles specified in	14	12	10	9	7	5	3	3
15	AS 28.10.421(b)(6)								
16	(7) vehicles specified in	102	85	68	51	34	26	17	9
17	AS 28.10.421(d)(9)								
18	(8) vehicles specified in	102	85	68	51	34	26	17	9
19	AS 28.10.421(b)(2)								
20	(9) vehicles specified in	68							
21	AS 28.10.421(d)(10)								

22 \* Sec. 3. AS 28.10.431(e) is amended to read:

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

30 \* Sec. 4. AS 28.10.431 is amended by adding a new subsection to read:

31 j) The Department of Labor shall adjust the schedule under (b) of this section every

1 three years to reflect changes in the transportation new vehicle segment of the Consumer Price  
2 Index for all urban consumers for all items compiled by the Bureau of Labor Statistics, United  
3 States Department of Labor for the second half of the preceding calendar year. The semiannual  
4 index for the second half of 1994 is the reference base index. The Department of Labor shall  
5 round each scheduled amount adjusted under this subsection to the nearest dollar. The  
6 Department of Community and Regional Affairs shall provide the revised schedule to each  
7 municipality in the state that imposes a tax under this section and to the Department of Public  
8 Safety, and shall make the schedule available to the public by February 28th of each year in  
9 which the schedule is revised. A tax imposed under an adjusted schedule takes effect on July 1  
10 of the year in which the schedule is adjusted.

11 \* Sec. 5. AS 28.10.431(j) is repealed June 30, 1998.

12 \* Sec. 6. Sections 1 and 3 of this Act take effect January 1, 1993.

13 \* Sec. 7. Section 2 of this Act takes effect January 1, 1994.

14 \* Sec. 8. Sections 4 and 5 of this Act take effect January 1, 1997.