

HOUSE BILL NO. 34
IN THE LEGISLATURE OF THE STATE OF ALASKA
EIGHTEENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE MENARD BY REQUEST

Introduced: 1/11/93

Referred: Community & Regional Affairs, State Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to a registration tax on snow vehicles; and providing for an
2 effective date."

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

4 * Section 1. AS 05.30 is amended by adding a new section to read:

5 Sec. 05.30.035. REGISTRATION TAX. (a) A municipality may elect, by
6 passage of an appropriate ordinance, to impose a snow vehicle registration tax. The
7 registration tax may be imposed only on a snow vehicle required to be registered under
8 this chapter that is owned by an individual who resides in the municipality or, if the
9 snow vehicle is not owned by an individual, the tax situs of which is located within
10 the municipality. A municipality that elects to impose a registration tax shall notify
11 the Department of Public Safety and may not rescind the tax for a period of one year.
12 Notice required under this subsection must be filed with the department at least six
13 months before the effective date of the registration tax.

14 (b) The registration tax is based on the age of the snow vehicle as determined

1 under the following schedule:

2 Tax According to Age of Vehicle Since Model Year:

3	1st	2nd	3rd	4th	5th	6th	7th	8th
4	\$8	\$7	\$6	\$5	\$4	\$3	\$2	\$2.

5 (c) The registration tax shall be administered in the same manner as provided
6 for registration fees under this chapter. Only one registration tax a year may be
7 collected for a snow vehicle.

8 (d) The Department of Public Safety shall refund money collected under this
9 section, less five percent as collection costs, to a municipality for which the money
10 was collected, as determined by (1) the address of residence of an individual required
11 to pay the tax, or (2) the tax situs of the snow vehicle if the vehicle is not owned by
12 an individual. For the first year in which the tax is levied within a municipality, the
13 department may retain actual costs of collection of the tax within the municipality as
14 determined by the department.

15 (e) In this section, "tax situs" means the location at which the snow vehicle
16 is usually, normally, or regularly kept or used.

17 * Sec. 2. This Act takes effect July 1, 1993.

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