

**HOUSE BILL NO. 143**  
**IN THE LEGISLATURE OF THE STATE OF ALASKA**  
**EIGHTEENTH LEGISLATURE - FIRST SESSION**

**BY REPRESENTATIVE MACKIE**

**Introduced: 2/10/93**

**Referred: Community & Regional Affairs, Transportation, Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to the distribution of the revenue obtained from imposition of  
2 the state tax on motor fuel used in watercraft of all descriptions; and providing  
3 for an effective date."

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

5 \* Section 1. AS 43.40.010(f) is amended to read:

6 (f) The proceeds from the revenue from the tax on motor fuel used in [BOATS  
7 AND] watercraft of all descriptions shall be deposited in a special watercraft fuel tax  
8 account in the general fund. The legislature may appropriate from this account, under  
9 (m) of this section, for water and harbor facilities.

10 \* Sec. 2. AS 43.40.010 is amended by adding a new subsection to read:

11 (m) A portion of the proceeds of the revenue from the tax on motor fuel  
12 deposited into the special watercraft fuel account in the general fund shall be paid to  
13 each municipality operating a dock or harbor facility within the boundary of the  
14 municipality for municipal water and harbor facilities. The payment due the

1       municipality under this subsection is determined by multiplying the proceeds of the  
2       watercraft motor fuel tax obtained by the department within the municipality by a  
3       fraction, the numerator of which is the total linear footage of the wharfage within the  
4       municipality that is operated by the municipality and the denominator of which is the  
5       total linear footage of all wharfage within the municipality that is publicly operated.  
6       The commissioner shall determine the total linear footage. The amount distributable  
7       under this subsection is subject to legislative appropriation.

8       \* **Sec. 3.** This Act takes effect July 1, 1993.