

STATE
of ALASKA**MEMORANDUM**TO: Larry Talbert
Deputy Commissioner
Juneau

DATE :

February 27, 1976

FROM: Donald L. McQueen
Deputy Commissioner
Anchorage

SUBJECT:

Fiscal Note
Senate Bill 600

Title: Optional State Motor Vehicle Registration Tax in Lieu of Local Advalorem Taxes

Author: Senator Croft

Account Number

	<u>1977</u>	<u>1978</u>
100 Personal Services	192.6	211.2
200 Travel	1.0	1.0
300 Contractual	105.0	30.0
400 Commodities	25.0	10.0
500 Equipment	103.2	1.0
600 Land & Structure	.0	.0
700 Grants & Claims	.0	.0
TOTAL	<u>426.7</u>	<u>253.2</u>

FISCAL BREAKOUT

100 one Admin. Officer I	\$24,768	
one Supr. Records & Lisc.	23,011	
one Acct. I	17,380	
three Acct. Clerk III	45,376	
two Acct. Clerk II	28,742	
one Acct. Clerk I	13,507	
three Clerk Typ. II	<u>39,312</u>	
TOTAL		\$192,595
300 Interagency charges to D.P.		
for initial setups	\$25,900	
Telephone setup & billing	10,000	
Interagency charge for premulgation of Regs.	15,000	
Advertising	10,000	
Total Revision of S.O.P. Manual	30,000	
800 sq.ft. rent @ \$150 sq.ft.	<u>14,400</u>	
TOTAL		\$105,300

400	Microfilm supplies	\$10,000	
	Sundry supplies	<u>15,000</u>	
	TOTAL		\$ 25,000
500	12 desks @ \$200	\$ 2,400	
	12 chairs @ \$100	1,200	
	10 typewriters @ \$800	8,000	
	9 calculators @ \$400	3,600	
	12 filing cab. @ \$250	3,000	
	microfilm equipment	85,000	
	room dividers	<u>3,000</u>	
	TOTAL		\$103,230

Total start-up charges	1977	\$426.7
Maintenance	1978	253.2
	1979	+15.%
	1980	+15.%
	1981	+15.%

*Note - If 270,000 vehicles were registered and taxed at an average of \$25 per vehicle of which the state received 2% to administer, the state would lose \$291,000 the first year and \$218,000 in 1978. The bill should at least give the State 5% the first year and 3% in following years.

Critique

- 1) AS 28.10.370 states: "Until the Department issues a certificate of registration and certificate of ownership title shall be deemed not to have passed and transfer is deemed incomplete and not valid or effective for any purpose . . ." How can you put an ad valorem tax on a vehicle which is not owned?
- 2) If the tax is upon vehicles which are subject to registration, are mobile homes exempt?
- 3) If companies elect to list their address in an area electing not to tax, will not the gross revenue be lost?
- 4) If #3 happens, will not the dollar amount collected by the State drop proportionately, thus making the State run at a net operating loss?
- 5) Will the taxing municipalities provide on-site personnel at all D.M.V. field offices to handle taxpayers' questions and be able to approve refunds?
- 6) The State pays commission agents in non-State operated D.M.V. offices 7% of gross collection. Will the taxing municipalities pay the State 9% of the gross?
- 7) By denying a taxpayer his right to title, is not directly against the intent of AS 28.10.260? -- "The primary concern of the legislature in enacting this chapter was to facilitate the suppression of traffic in stolen cars by requiring certificates of ownership."

Deputy Commissioner Talbert

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- 8) Who enforces the law if an applicant lies? AS 28.10.600 states it as a felony with sentence of no less than one year and no more than two years.
- 9) The bill will negate staggered registration.

Conclusion

It would be easier and considerably less expensive to the taxpayers if the Division provided free to every municipality monthly lists of vehicles registered within its jurisdiction. Billings would be no more than one month old and delinquencies would be taken care of immediately. The State is being asked to create a third party bureaucracy to support already existing local bureaucracies.

KS: me

COMMITTEE REPORT

SENATE

2/25/76

Mr. President:

Date 5/16/76

The Committee on FINANCE has had SS SB 600
motor vehicle registration tax in lieu of local ad valorem taxes
under consideration. A Majority of the members of the Committee

- recommends it DO PASS
- recommends it DO NOT PASS
- recommends it DO PASS WITH ATTACHED AMENDMENT(S)
- recommends it BE REPLACED WITH CS FOR _____ AND THAT
CS FOR _____ DO PASS
- "and" recommends it BE REFERRED TO THE _____
COMMITTEE
- reports it back WITHOUT RECOMMENDATION
- "other"

Members signing the Majority report:

<u>[Signature]</u>	<u>NO REC</u>	<u>[Signature]</u>
<u>[Signature]</u>	<u>V V</u>	<u>[Signature]</u>
<u>[Signature]</u>	<u>[Signature]</u>	<u>[Signature]</u>
<u>[Signature]</u>	<u>[Signature]</u>	<u>[Signature]</u>

Members NOT concurring in the Majority report:

- _____ recommends:
- _____ recommends:
- _____ recommends:
- _____ recommends:
- _____ recommends:

[Signature] Chairman

THE LEGISLATURE OF THE STATE OF ALASKA
FISCAL NOTE

Second Session - 11th Legislature

I. REQUEST

Bill No. Senate Bill 600
 Title: Optional State Motor Vehicle Registration Tax
 Requested by: Senator Ray Date: 2/26/76
 Return Date: Requested: 3/1/76
 Agency: Public Safety Program: Motor Vehicles

II. FISCAL DETAIL

Budget Request Unit(s) Affected: Division of Motor Vehicles (licensing)

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 76	FY 77	FY 78	FY 79	FY 80	FY 81
100 PERSONAL SERVICES		192.6	211.2	242.8	279.3	321.2
200 TRAVEL		1.0	1.0	1.1	1.3	1.5
300 CONTRACTUAL		105.0	30.0	34.5	39.7	45.6
400 COMMODITIES		25.0	10.0	11.5	13.2	15.2
500 EQUIPMENT		103.2	1.0	1.1	1.3	1.5
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		426.7	253.2	291.0	334.8	385.0

B. FUNDING: (Thousands of dollars)

GENERAL FUND		291.0	118.0	137.0	157.4	181.0
FEDERAL FUNDS						
OTHER % of local revenue		135.7	135.2	154.0	177.4	204.0

C. POSITIONS:

PERMANENT/TEMPORARY	/	12/	12/	12/	12/	12/
MAN MONTHS (P./T.)	/	/	/	/	/	/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See attachment

IV. ATTACHMENTS

V. DATE: 3/1/76 PREPARED BY: Kenneth M. Simpson, Motor Vehicle Registrar

Original: Legislative Finance
 cc: Budget and Management By: Trygve R. Hermann, Director
 Prime Sponsor (First Legislator Name) Administrative Services Division

MEMORANDUM

TO: Larry Talbert
Deputy Commissioner
Juneau

DATE :

February 27, 1976

FROM: Donald L. McQueen
Deputy Commissioner
Anchorage

SUBJECT:

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Senate Bill 600

Title: Optional State Motor Vehicle Registration Tax in Lieu of Local Advalorem Taxes

Author: Senator Croft

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*Note - If 270,000 vehicles were registered and taxed at an average of \$25 per vehicle of which the state received 2% to administer, the state would lose \$291,000 the first year and \$213,000 in 1978. The bill should at least give the State 5% the first year and 3% in following years.

Critique

- 1) AS 28.10.370 states: "Until the Department issues a certificate of registration and certificate of ownership title shall be deemed not to have passed and transfer is deemed incomplete and not valid or effective for any purpose . . ." How can you put an ad valorem tax on a vehicle which is not owned?
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- 4) If #3 happens, will not the dollar amount collected by the State drop proportionately, thus making the State run at a net operating loss?
- 5) Will the taxing municipalities provide on-site personnel at all D.M.V. field offices to handle taxpayers' questions and be able to approve refunds?
- 6) The State pays commission agents in non-State operated D.M.V. offices 7% of gross collection. Will the taxing municipalities pay the State 9% of the gross?
- 7) By denying a taxpayer his right to title, is it not directly against the intent of AS 28.10.260? -- "The primary concern of the legislature in enacting this chapter was to facilitate the suppression of traffic in stolen cars by requiring certificates of ownership."

Deputy Commissioner Talbert

February 27, 1976

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KS:mc

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KS:mc

Introduced: 2/4/76
Referred: Community and Regional
Affairs and Finance

1 IN THE SENATE

BY CROFT

2 SPONSOR SUBSTITUTE FOR SENATE BILL NO. 600

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for an optional state motor vehicle
7 registration tax in lieu of local ad valorem taxes on
8 motor vehicles; and providing for an effective date."

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

10 * Section 1. AS 28.10 is amended by adding a new section to read:

11 Sec. 28.10.255. ANNUAL MOTOR VEHICLE REGISTRATION TAX. (a) There
12 is levied a motor vehicle registration tax within each municipality
13 which elects to come under this section by filing a written notice of
14 election with the department and not rescinding the notice for a subse-
15 quent fiscal year.

16 (b) The tax is levied upon motor vehicles subject to the license
17 tax under sec. 200 of this chapter and is based upon the age of vehicles
18 as determined by model year according to the following schedule:

	Tax According to Age of Vehicle				
	Since Model Year:				
	1st	2nd	3rd	4th	5th or over
21 Motor Vehicle					
22 (1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4
23 (2) vehicles specified					
24 in sec. 200(b)(2) of this chapter	60	50	40	30	20
25 (3) vehicles specified					
26 in sec. 200(b)(3) of this chapter	60	50	40	30	20
27 (4) vehicles specified					
28 in sec. 200(b)(4) of this chapter					

1	4,000 pounds or less	60	50	40	30	20
2	4,001 - 12,000 pounds	100	80	60	50	40
3	12,001 - 18,000 pounds	150	120	100	80	60
4	18,001 pounds or over	200	160	130	100	80
5	(5) vehicles specified					
6	in sec. 200(b)(5) of this chapter	100	80	60	50	40
7	(6) vehicles specified					
8	in sec. 200(b)(6) of this chapter	8	7	6	5	4
9	(7) vehicles specified					
10	in sec. 200(b)(7) of this chapter	60	50	40	30	20
11	(8) vehicles specified					
12	in sec. 200(b)(8) of this chapter	60	50	40	30	20
13	(9) vehicles specified					
14	in sec. 250 of this chapter	40	--	--	--	--

15 (c) The registration tax shall be levied, collected, enforced and
16 otherwise administered in the same manner as provided for the license
17 tax in secs. 200, 210, 240 - 250 and 160 of this chapter. Only one
18 registration tax may be collected with respect to the same motor vehicle
19 in the year for which the tax is paid.

20 (d) If a person has paid both the license tax levied in sec. 200
21 of this chapter and the registration tax, and the department determines
22 that the payor is entitled to a refund in whole or in part of the
23 registration tax, it shall make the refund to which the person is en-
24 titled. No refund may be made unless application for a refund is filed
25 with the department by December 31 of the year following the year for
26 which the refund is claimed.

27 (e) The department shall refund money collected under this sec-
28 tion, less two per cent as collection costs, to a municipality for
29 which the money was collected, as determined by the business address,

1 or if none, the address of residence of persons required to pay the tax.

2 (f) Money received by an organized borough under this section
3 shall be allocated for city, area outside city, and service area pur-
4 poses within the borough in the proportion yielded by dividing the
5 borough population by the population of the respective taxing district,
6 and multiplying the result by the ratio which the district mill levy
7 upon property for the fiscal year bears to the borough mill levy area-
8 wide upon property for that year. Population shall be established by
9 the latest figures of the United States Bureau of the Census or other
10 reliable data. Money received by a unified municipality established
11 under AS 29.68.240 - 29.68.440 shall be used for areawide purposes
12 after allocation is made for service area or other tax district purposes
13 in the manner provided in this subsection.

14 (g) Payment of the registration tax is in lieu of all local ad
15 valorem taxes on motor vehicles subject to the tax. No municipality
16 which elects to come under the provisions of this section, may levy ad
17 valorem taxes on motor vehicles subject to the registration tax during
18 a fiscal year in which the election is in effect.

19 (h) In this section "municipality" means a home rule or general
20 law city outside an organized borough or a home rule or general law
21 organized borough and includes but is not limited to a unified munici-
22 pality established under AS 29.68.240 - 29.68.440.

23 * Sec. 2. AS 14.17.140 is amended by adding a new subsection to read:

24 (b) Motor vehicles subject to the motor vehicle registration tax
25 under AS 28.10.255 shall be treated as taxable property for purposes of
26 (a) of this section.

27 * Sec. 3. AS 28.10.070 is amended to read:

28 Sec. 28.10.070. LICENSE AND REGISTRATION TAXES [TAX] TO ACCOMPANY
29 APPLICATION. At the time of applying for registration the applicant

1 shall pay the license tax provided in this chapter and the motor
2 vehicle registration tax provided for in sec. 255 of this chapter.

3 * Sec. 4. AS 28.10.100(4) is amended to read:

4 (4) that the required license and registration taxes have
5 [TAX HAS] not been paid.

6 * Sec. 5. AS 28.10.180 is amended to read:

7 Sec. 28.10.180. RENEWAL OF REGISTRATION. The owner shall renew
8 his vehicle registration upon application and payment of the annual
9 license tax for the vehicle and payment of the motor vehicle registra-
10 tion tax provided for in sec. 255 of this chapter. The department may
11 receive applications for registration or renewal registration and
12 issue new registration cards and plates at any time before expiration
13 of registration, but no person may display the new registration plates
14 on a vehicle before January 1 of the year for which the plates are
15 issued.

16 * Sec. 6. AS 28.10.205(b) is amended to read:

17 (b) The department shall charge a fee of \$20 in addition to the
18 annual license tax prescribed under sec. 200(b)(2) of this chapter
19 and the motor vehicle registration tax provided for in sec. 255 of this
20 chapter. The fee shall be paid to the department at the time of apply-
21 ing for the personalized plates.

22 * Sec. 7. This Act takes effect July 1, 1976.
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29

Introduced: 2/2/76
 Referred: Community and Regional
 Affairs and Finance

1 IN THE SENATE

BY CROFT

2 SENATE BILL NO. 600

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4 NINTH LEGISLATURE - SECOND SESSION

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 14 tion by filing a written notice of election with the department and
 15 not rescinding the notice for a subsequent fiscal year; and

16 (2) the unorganized borough outside cities.

17 (b) The tax is levied upon motor vehicles subject to the license
 18 tax under sec. 200 of this chapter and is based upon the age of
 19 vehicles as determined by model year according to the following
 20 schedule:

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6	18,001 pounds and over	200	160	130	100	80
7	(5) vehicles specified					
8	in sec. 200(b)(5) of this chapter	100	80	60	50	40
9	(6) vehicles specified					
10	in sec. 200(b)(6) of this chapter	8	7	6	5	4
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18 otherwise administered in the same manner as provided for the license
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20 registration tax may be collected with respect to the same motor vehicle
21 in the year for which the tax is paid.

22 (d) If a person has paid both the license tax levied in sec. 200
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24 that the payor is entitled to a refund in whole or in part of the
25 registration tax, it shall make the refund to which the person is en-
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27 with the department by December 31 of the year following the year for
28 which the refund is claimed.

29 (e) The department shall refund money collected under this sec-

1 tion, less two per cent as collection costs, to a municipality for
2 which the money was collected, as determined by the business address,
3 or if none, the address of residence of persons required to pay the tax.

4 (f) Money received by an organized borough under this section
5 shall be allocated for city, area outside city, and service area pur-
6 poses within the borough in the proportion yielded by dividing the
7 borough population by the population of the respective taxing district,
8 and multiplying the result by the ratio which the district mill levy
9 upon property for the fiscal year bears to the borough mill levy area-
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14 after allocation is made for service area or other tax district purposes
15 in the manner provided in this subsection.

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18 which elects to come under the provisions of this section, may levy ad
19 valorem taxes on motor vehicles subject to the registration tax during
20 a fiscal year in which the election is in effect.

21 (h) In this section "municipality" means a home rule or general
22 law city outside an organized borough or a home rule or general law
23 organized borough and includes but is not limited to a unified munici-
24 pality established under AS 29.68.240 - 29.68.440.

25 * Sec. 2. AS 14.17.140 is amended by adding a new subsection to read:

26 (b) Motor vehicles subject to the motor vehicle registration tax
27 under AS 28.10.255 shall be treated as taxable property for purposes of
28 (a) of this section.

29 * Sec. 3. AS 28.10.070 is amended to read:

1 Sec. 28.10.070. LICENSE AND REGISTRATION TAXES [TAX] TO ACCOMPANY
2 APPLICATION. At the time of applying for registration the applicant
3 shall pay the license tax provided in this chapter and the motor
4 vehicle registration tax provided for in sec. 255 of this chapter.

5 * Sec. 4. AS 28.10.100(4) is amended to read:

6 (4) that the required license and registration taxes have
7 [TAX HAS] not been paid.

8 * Sec. 5. AS 28.10.180 is amended to read:

9 Sec. 28.10.180. RENEWAL OF REGISTRATION. The owner shall renew
10 his vehicle registration upon application and payment of the annual
11 license tax for the vehicle and payment of the motor vehicle registra-
12 tion tax provided for in sec. 255 of this chapter. The department may
13 receive applications for registration or renewal registration and
14 issue new registration cards and plates at any time before expiration
15 of registration, but no person may display the new registration plates
16 on a vehicle before January 1 of the year for which the plates are
17 issued.

18 * Sec. 6. AS 28.10.205(b) is amended to read:

19 (b) The department shall charge a fee of \$20 in addition to the
20 annual license tax prescribed under sec. 200(b)(2) of this chapter
21 and the motor vehicle registration tax provided for in sec. 255 of this
22 chapter. The fee shall be paid to the department at the time of apply-
23 ing for the personalized plates.

24 * Sec. 7. This Act takes effect July 1, 1976.
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Introduced: 2/4/76
Referred: Community and Regional
Affairs and Finance

1 IN THE SENATE

BY CROFT

2 SPONSOR SUBSTITUTE FOR SENATE BILL NO. 600

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for an optional state motor vehicle
7 registration tax in lieu of local ad valorem taxes on
8 motor vehicles; and providing for an effective date."

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

10 * Section 1. AS 28.10 is amended by adding a new section to read:

11 Sec. 28.10.255. ANNUAL MOTOR VEHICLE REGISTRATION TAX. (a) There
12 is levied a motor vehicle registration tax within each municipality
13 which elects to come under this section by filing a written notice of
14 election with the department and not rescinding the notice for a subse-
15 quent fiscal year.

16 (b) The tax is levied upon motor vehicles subject to the license
17 tax under sec. 200 of this chapter and is based upon the age of vehicles
18 as determined by model year according to the following schedule:

	Tax According to Age of Vehicle				
	Since Model Year:				
	1st	2nd	3rd	4th	5th or over
Motor Vehicle					
(1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4
(2) vehicles specified in sec. 200(b)(2) of this chapter	60	50	40	30	20
(3) vehicles specified in sec. 200(b)(3) of this chapter	60	50	40	30	20
(4) vehicles specified in sec. 200(b)(4) of this chapter					

1	4,000 pounds or less	60	50	40	30	20
2	4,001 - 12,000 pounds	100	80	60	50	40
3	12,001 - 18,000 pounds	150	120	100	80	60
4	18,001 pounds or over	200	160	130	100	80
5	(5) vehicles specified					
6	in sec. 200(b)(5) of this chapter	100	80	60	50	40
7	(6) vehicles specified					
8	in sec. 200(b)(6) of this chapter	8	7	6	5	4
9	(7) vehicles specified					
10	in sec. 200(b)(7) of this chapter	60	50	40	30	20
11	(8) vehicles specified					
12	in sec. 200(b)(8) of this chapter	60	50	40	30	20
13	(9) vehicles specified					
14	in sec. 250 of this chapter	40	--	--	--	--

15 (c) The registration tax shall be levied, collected, enforced and
 16 otherwise administered in the same manner as provided for the license
 17 tax in secs. 200, 210, 240 - 250 and 160 of this chapter. Only one
 18 registration tax may be collected with respect to the same motor vehicle
 19 in the year for which the tax is paid.

20 (d) If a person has paid both the license tax levied in sec. 200
 21 of this chapter and the registration tax, and the department determines
 22 that the payor is entitled to a refund in whole or in part of the
 23 registration tax, it shall make the refund to which the person is en-
 24 titled. No refund may be made unless application for a refund is filed
 25 with the department by December 31 of the year following the year for
 26 which the refund is claimed.

27 (e) The department shall refund money collected under this sec-
 28 tion, less two per cent as collection costs, to a municipality for
 29 which the money was collected, as determined by the business address,

1 or if none, the address of residence of persons required to pay the tax.

2 (f) Money received by an organized borough under this section
3 shall be allocated for city, area outside city, and service area pur-
4 poses within the borough in the proportion yielded by dividing the
5 borough population by the population of the respective taxing district,
6 and multiplying the result by the ratio which the district mill levy
7 upon property for the fiscal year bears to the borough mill levy area-
8 wide upon property for that year. Population shall be established by
9 the latest figures of the United States Bureau of the Census or other
10 reliable data. Money received by a unified municipality established
11 under AS 29.68.240 - 29.68.440 shall be used for areawide purposes
12 after allocation is made for service area or other tax district purposes
13 in the manner provided in this subsection.

14 (g) Payment of the registration tax is in lieu of all local ad
15 valorem taxes on motor vehicles subject to the tax. No municipality
16 which elects to come under the provisions of this section, may levy ad
17 valorem taxes on motor vehicles subject to the registration tax during
18 a fiscal year in which the election is in effect.

19 (h) In this section "municipality" means a home rule or general
20 law city outside an organized borough or a home rule or general law
21 organized borough and includes but is not limited to a unified munici-
22 pality established under AS 29.68.240 - 29.68.440.

23 * Sec. 2. AS 14.17.140 is amended by adding a new subsection to read:

24 (b) Motor vehicles subject to the motor vehicle registration tax
25 under AS 28.10.255 shall be treated as taxable property for purposes of
26 (a) of this section.

27 * Sec. 3. AS 28.10.070 is amended to read:

28 Sec. 28.10.070. LICENSE AND REGISTRATION TAXES [TAX] TO ACCOMPANY
29 APPLICATION. At the time of applying for registration the applicant

1 shall pay the license tax provided in this chapter and the motor
2 vehicle registration tax provided for in sec. 255 of this chapter.

3 * Sec. 4. AS 28.10.100(4) is amended to read:

4 (4) that the required license and registration taxes have
5 [TAX HAS] not been paid.

6 * Sec. 5. AS 28.10.180 is amended to read:

7 Sec. 28.10.180. RENEWAL OF REGISTRATION. The owner shall renew
8 his vehicle registration upon application and payment of the annual
9 license tax for the vehicle and payment of the motor vehicle registra-
10 tion tax provided for in sec. 255 of this chapter. The department may
11 receive applications for registration or renewal registration and
12 issue new registration cards and plates at any time before expiration
13 of registration, but no person may display the new registration plates
14 on a vehicle before January 1 of the year for which the plates are
15 issued.

16 * Sec. 6. AS 28.10.205(b) is amended to read:

17 (b) The department shall charge a fee of \$20 in addition to the
18 annual license tax prescribed under sec. 200(b)(2) of this chapter
19 and the motor vehicle registration tax provided for in sec. 255 of this
20 chapter. The fee shall be paid to the department at the time of apply-
21 ing for the personalized plates.

22 * Sec. 7. This Act takes effect July 1, 1976.
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Introduced: 2/2/76
Referred: Community and Regional
Affairs and Finance

1 IN THE SENATE BY CROFT

2 SENATE BILL NO. 600

3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for an optional state motor vehicle
7 registration tax in lieu of local ad valorem taxes on
8 motor vehicles; and providing for an effective date."

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

10 * Section 1. AS 28.10 is amended by adding a new section to read:

11 Sec. 28.10.255. ANNUAL MOTOR VEHICLE REGISTRATION TAX. (a) There
12 is levied a motor vehicle registration tax within

13 (1) each municipality which elects to come under this sec-
14 tion by filing a written notice of election with the department and
15 not rescinding the notice for a subsequent fiscal year; and

16 (2) the unorganized borough outside cities.

17 (b) The tax is levied upon motor vehicles subject to the license
18 tax under sec. 200 of this chapter and is based upon the age of
19 vehicles as determined by model year according to the following
20 schedule:

		Tax According to Age of Vehicle				
		Since Model Year:				
		1st	2nd	3rd	4th	5th or
Motor Vehicle						over
25	(1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4
26	(2) vehicles specified					
27	in sec. 200(b)(2) of this chapter	45	35	25	20	15
28	(3) vehicles specified					
29	in sec. 200(b)(3) of this chapter	45	35	25	20	15

1	(4) vehicles specified					
2	in sec. 200(b)(4) of this chapter					
3	4,000 pounds or less	45	35	25	20	15
4	4,001 - 12,000 pounds	100	80	60	50	40
5	12,001 - 18,000 pounds	150	120	100	80	60
6	18,001 pounds and over	200	160	130	100	80

7	(5) vehicles specified					
8	in sec. 200(b)(5) of this chapter	100	80	60	50	40

9	(6) vehicles specified					
10	in sec. 200(b)(6) of this chapter	8	7	6	5	4

11	(7) vehicles specified					
12	in sec. 200(b)(7) of this chapter	45	35	25	20	15

13	(8) vehicles specified					
14	in sec. 200(b)(8) of this chapter	45	35	25	20	15

15	(9) vehicles specified					
16	in sec. 250 of this chapter	40	--	--	--	--

17 (c) The registration tax shall be levied, collected, enforced and
 18 otherwise administered in the same manner as provided for the license
 19 tax in secs. 200, 210, 240 - 250 and 160 of this chapter. Only one
 20 registration tax may be collected with respect to the same motor vehicle
 21 in the year for which the tax is paid.

22 (d) If a person has paid both the license tax levied in sec. 200
 23 of this chapter and the registration tax, and the department determines
 24 that the payor is entitled to a refund in whole or in part of the
 25 registration tax, it shall make the refund to which the person is en-
 26 titled. No refund may be made unless application for a refund is filed
 27 with the department by December 31 of the year following the year for
 28 which the refund is claimed.

29 (e) The department shall refund money collected under this sec-

1 tion, less two per cent as collection costs, to a municipality for
2 which the money was collected, as determined by the business address,
3 or if none, the address of residence of persons required to pay the tax.

4 (f) Money received by an organized borough under this section
5 shall be allocated for city, area outside city, and service area pur-
6 poses within the borough in the proportion yielded by dividing the
7 borough population by the population of the respective taxing district,
8 and multiplying the result by the ratio which the district mill levy
9 upon property for the fiscal year bears to the borough mill levy area-
10 wide upon property for that year. Population shall be established by
11 the latest figures of the United States Bureau of the Census or other
12 reliable data. Money received by a unified municipality established
13 under AS 29.68.240 - 29.68.440 shall be used for areawide purposes
14 after allocation is made for service area or other tax district purposes
15 in the manner provided in this subsection.

16 (g) Payment of the registration tax is in lieu of all local ad
17 valorem taxes on motor vehicles subject to the tax. No municipality
18 which elects to come under the provisions of this section, may levy ad
19 valorem taxes on motor vehicles subject to the registration tax during
20 a fiscal year in which the election is in effect.

21 (h) In this section "municipality" means a home rule or general
22 law city outside an organized borough or a home rule or general law
23 organized borough and includes but is not limited to a unified munici-
24 pality established under AS 29.68.240 - 29.68.440.

25 * Sec. 2. AS 14.17.140 is amended by adding a new subsection to read:

26 (b) Motor vehicles subject to the motor vehicle registration tax
27 under AS 28.10.255 shall be treated as taxable property for purposes of
28 (a) of this section.

29 * Sec. 3. AS 28.10.070 is amended to read:

1 Sec. 28.10.070. LICENSE AND REGISTRATION TAXES [TAX] TO ACCOMPANY
2 APPLICATION. At the time of applying for registration the applicant
3 shall pay the license tax provided in this chapter and the motor
4 vehicle registration tax provided for in sec. 255 of this chapter.

5 * Sec. 4. AS 28.10.100(4) is amended to read:

6 (4) that the required license and registration taxes have
7 [TAX HAS] not been paid.

8 * Sec. 5. AS 28.10.180 is amended to read:

9 Sec. 28.10.180. RENEWAL OF REGISTRATION. The owner shall renew
10 his vehicle registration upon application and payment of the annual
11 license tax for the vehicle and payment of the motor vehicle registra-
12 tion tax provided for in sec. 255 of this chapter. The department may
13 receive applications for registration or renewal registration and
14 issue new registration cards and plates at any time before expiration
15 of registration, but no person may display the new registration plates
16 on a vehicle before January 1 of the year for which the plates are
17 issued.

18 * Sec. 6. AS 28.10.205(b) is amended to read:

19 (b) The department shall charge a fee of \$20 in addition to the
20 annual license tax prescribed under sec. 200(b)(2) of this chapter
21 and the motor vehicle registration tax provided for in sec. 255 of this
22 chapter. The fee shall be paid to the department at the time of apply-
23 ing for the personalized plates.

24 * Sec. 7. This Act takes effect July 1, 1976.
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Introduced: 2/4/76
Referred: Community and Regional
Affairs and Finance

1 IN THE SENATE

BY CROFT

2 SPONSOR SUBSTITUTE FOR SENATE BILL NO. 600

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for an optional state motor vehicle
7 registration tax in lieu of local ad valorem taxes on
8 motor vehicles; and providing for an effective date."

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

10 * Section 1. AS 28.10 is amended by adding a new section to read:

11 Sec. 28.10.255. ANNUAL MOTOR VEHICLE REGISTRATION TAX. (a) There
12 is levied a motor vehicle registration tax within each municipality
13 which elects to come under this section by filing a written notice of
14 election with the department and not rescinding the notice for a subse-
15 quent fiscal year.

16 (b) The tax is levied upon motor vehicles subject to the license
17 tax under sec. 200 of this chapter and is based upon the age of vehicles
18 as determined by model year according to the following schedule:

	Tax According to Age of Vehicle				
	Since Model Year:				
	1st	2nd	3rd	4th	5th or over
22 Motor Vehicle					
23 (1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4
24 (2) vehicles specified					
25 in sec. 200(b)(2) of this chapter	60	50	40	30	20
26 (3) vehicles specified					
27 in sec. 200(b)(3) of this chapter	60	50	40	30	20
28 (4) vehicles specified					
29 in sec. 200(b)(4) of this chapter					

1	4,000 pounds or less	60	50	40	30	20
2	4,001 - 12,000 pounds	100	80	60	50	40
3	12,001 - 18,000 pounds	150	120	100	80	60
4	18,001 pounds or over	200	160	130	100	80
5	(5) vehicles specified					
6	in sec. 200(b)(5) of this chapter	100	80	60	50	40
7	(6) vehicles specified					
8	in sec. 200(b)(6) of this chapter	8	7	6	5	4
9	(7) vehicles specified					
10	in sec. 200(b)(7) of this chapter	60	50	40	30	20
11	(8) vehicles specified					
12	in sec. 200(b)(8) of this chapter	60	50	40	30	20
13	(9) vehicles specified					
14	in sec. 250 of this chapter	40	--	--	--	--

15 (c) The registration tax shall be levied, collected, enforced and
16 otherwise administered in the same manner as provided for the license
17 tax in secs. 200, 210, 240 - 250 and 160 of this chapter. Only one
18 registration tax may be collected with respect to the same motor vehicle
19 in the year for which the tax is paid.

20 (d) If a person has paid both the license tax levied in sec. 200
21 of this chapter and the registration tax, and the department determines
22 that the payor is entitled to a refund in whole or in part of the
23 registration tax, it shall make the refund to which the person is en-
24 titled. No refund may be made unless application for a refund is filed
25 with the department by December 31 of the year following the year for
26 which the refund is claimed.

27 (e) The department shall refund money collected under this sec-
28 tion, less two per cent as collection costs, to a municipality for
29 which the money was collected, as determined by the business address,

1 or if none, the address of residence of persons required to pay the tax.

2 (f) Money received by an organized borough under this section
3 shall be allocated for city, area outside city, and service area pur-
4 poses within the borough in the proportion yielded by dividing the
5 borough population by the population of the respective taxing district,
6 and multiplying the result by the ratio which the district mill levy
7 upon property for the fiscal year bears to the borough mill levy area-
8 wide upon property for that year. Population shall be established by
9 the latest figures of the United States Bureau of the Census or other
10 reliable data. Money received by a unified municipality established
11 under AS 29.68.240 - 29.68.440 shall be used for areawide purposes
12 after allocation is made for service area or other tax district purposes
13 in the manner provided in this subsection.

14 (g) Payment of the registration tax is in lieu of all local ad
15 valorem taxes on motor vehicles subject to the tax. No municipality
16 which elects to come under the provisions of this section, may levy ad
17 valorem taxes on motor vehicles subject to the registration tax during
18 a fiscal year in which the election is in effect.

19 (h) In this section "municipality" means a home rule or general
20 law city outside an organized borough or a home rule or general law
21 organized borough and includes but is not limited to a unified munici-
22 pality established under AS 29.68.240 - 29.68.440.

23 * Sec. 2. AS 14.17.140 is amended by adding a new subsection to read:

24 (b) Motor vehicles subject to the motor vehicle registration tax
25 under AS 28.10.255 shall be treated as taxable property for purposes of
26 (a) of this section.

27 * Sec. 3. AS 28.10.070 is amended to read:

28 Sec. 28.10.07C. LICENSE AND REGISTRATION TAXES [TAX] TO ACCOMPANY
29 APPLICATION. At the time of applying for registration the applicant

1 shall pay the license tax provided in this chapter and the motor
2 vehicle registration tax provided for in sec. 255 of this chapter.

3 * Sec. 4. AS 28.10.100(4) is amended to read:

4 (4) that the required license and registration taxes have
5 [TAX HAS] not been paid.

6 * Sec. 5. AS 28.10.180 is amended to read:

7 Sec. 28.10.180. RENEWAL OF REGISTRATION. The owner shall renew
8 his vehicle registration upon application and payment of the annual
9 license tax for the vehicle and payment of the motor vehicle registra-
10 tion tax provided for in sec. 255 of this chapter. The department may
11 receive applications for registration or renewal registration and
12 issue new registration cards and plates at any time before expiration
13 of registration, but no person may display the new registration plates
14 on a vehicle before January 1 of the year for which the plates are
15 issued.

16 * Sec. 6. AS 28.10.205(b) is amended to read:

17 (b) The department shall charge a fee of \$20 in addition to the
18 annual license tax prescribed under sec. 200(b)(2) of this chapter
19 and the motor vehicle registration tax provided for in sec. 255 of this
20 chapter. The fee shall be paid to the department at the time of apply-
21 ing for the personalized plates.

22 * Sec. 7. This Act takes effect July 1, 1976.
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Introduced: 2/2/76
Referred: Community and Regional
Affairs and Finance

1 IN THE SENATE

BY CROFT

2 SENATE BILL NO. 600

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for an optional state motor vehicle
7 registration tax in lieu of local ad valorem taxes on
8 motor vehicles; and providing for an effective date."

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

10 * Section 1. AS 28.10 is amended by adding a new section to read:

11 Sec. 28.10.255. ANNUAL MOTOR VEHICLE REGISTRATION TAX. (a) There
12 is levied a motor vehicle registration tax within

13 (1) each municipality which elects to come under this sec-
14 tion by filing a written notice of election with the department and
15 not rescinding the notice for a subsequent fiscal year; and

16 (2) the unorganized borough outside cities.

17 (b) The tax is levied upon motor vehicles subject to the license
18 tax under sec. 200 of this chapter and is based upon the age of
19 vehicles as determined by model year according to the following
20 schedule:

	Tax According to Age of Vehicle				
	Since Model Year:				
	1st	2nd	3rd	4th	5th or over
21 Motor Vehicle					
22 (1) motorcycle	\$ 8	\$ 7	\$ 6	\$ 5	\$ 4
23 (2) vehicles specified					
24 in sec. 200(b)(2) of this chapter	45	35	25	20	15
25 (3) vehicles specified					
26 in sec. 200(b)(3) of this chapter	45	35	25	20	15

1	(4) vehicles specified					
2	in sec. 200(b)(4) of this chapter					
3	4,000 pounds or less	45	35	25	20	15
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5	12,001 - 18,000 pounds	150	120	100	80	60
6	18,001 pounds and over	200	160	130	100	80

7	(5) vehicles specified					
8	in sec. 200(b)(5) of this chapter	100	80	60	50	40

9	(6) vehicles specified					
10	in sec. 200(b)(6) of this chapter	8	7	6	5	4

11	(7) vehicles specified					
12	in sec. 200(b)(7) of this chapter	45	35	25	20	15

13	(8) vehicles specified					
14	in sec. 200(b)(8) of this chapter	45	35	25	20	15

15	(9) vehicles specified					
16	in sec. 250 of this chapter	40	--	--	--	--

17 (c) The registration tax shall be levied, collected, enforced and
 18 otherwise administered in the same manner as provided for the license
 19 tax in secs. 200, 210, 240 - 250 and 160 of this chapter. Only one
 20 registration tax may be collected with respect to the same motor vehicle
 21 in the year for which the tax is paid.

22 (d) If a person has paid both the license tax levied in sec. 200
 23 of this chapter and the registration tax, and the department determines
 24 that the payor is entitled to a refund in whole or in part of the
 25 registration tax, it shall make the refund to which the person is en-
 26 titled. No refund may be made unless application for a refund is filed
 27 with the department by December 31 of the year following the year for
 28 which the refund is claimed.

29 (e) The department shall refund money collected under this sec-

1 tion, less two per cent as collection costs, to a municipality for
2 which the money was collected, as determined by the business address,
3 or if none, the address of residence of persons required to pay the tax.

4 (f) Money received by an organized borough under this section
5 shall be allocated for city, area outside city, and service area pur-
6 poses within the borough in the proportion yielded by dividing the
7 borough population by the population of the respective taxing district,
8 and multiplying the result by the ratio which the district mill levy
9 upon property for the fiscal year bears to the borough mill levy area-
10 wide upon property for that year. Population shall be established by
11 the latest figures of the United States Bureau of the Census or other
12 reliable data. Money received by a unified municipality established
13 under AS 29.68.240 - 29.68.440 shall be used for areawide purposes
14 after allocation is made for service area or other tax district purposes
15 in the manner provided in this subsection.

16 (g) Payment of the registration tax is in lieu of all local ad
17 valorem taxes on motor vehicles subject to the tax. No municipality
18 which elects to come under the provisions of this section, may levy ad
19 valorem taxes on motor vehicles subject to the registration tax during
20 a fiscal year in which the election is in effect.

21 (h) In this section "municipality" means a home rule or general
22 law city outside an organized borough or a home rule or general law
23 organized borough and includes but is not limited to a unified munici-
24 pality established under AS 29.68.240 - 29.68.440.

25 * Sec. 2. AS 14.17.140 is amended by adding a new subsection to read:

26 (b) Motor vehicles subject to the motor vehicle registration tax
27 under AS 28.10.255 shall be treated as taxable property for purposes of
28 (a) of this section.

29 * Sec. 3. AS 28.10.070 is amended to read:

1 Sec. 28.10.070. LICENSE AND REGISTRATION TAXES [TAX] TO ACCOMPANY
2 APPLICATION. At the time of applying for registration the applicant
3 shall pay the license tax provided in this chapter and the motor
4 vehicle registration tax provided for in sec. 255 of this chapter.

5 * Sec. 4. AS 28.10.100(4) is amended to read:

6 (4) that the required license and registration taxes have
7 [TAX HAS] not been paid.

8 * Sec. 5. AS 28.10.180 is amended to read:

9 Sec. 28.10.180. RENEWAL OF REGISTRATION. The owner shall renew
10 his vehicle registration upon application and payment of the annual
11 license tax for the vehicle and payment of the motor vehicle registra-
12 tion tax provided for in sec. 255 of this chapter. The department may
13 receive applications for registration or renewal registration and
14 issue new registration cards and plates at any time before expiration
15 of registration, but no person may display the new registration plates
16 on a vehicle before January 1 of the year for which the plates are
17 issued.

18 * Sec. 6. AS 28.10.205(b) is amended to read:

19 (b) The department shall charge a fee of \$20 in addition to the
20 annual license tax prescribed under sec. 200(b)(2) of this chapter
21 and the motor vehicle registration tax provided for in sec. 255 of this
22 chapter. The fee shall be paid to the department at the time of apply-
23 ing for the personalized plates.

24 * Sec. 7. This Act takes effect July 1, 1976.
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