



LAWS OF ALASKA

1970

Source

Chapter No.

HB 593

158

AN ACT

Relating to the tax on motor fuel; and providing for an effective date.

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

* Section 1. AS 43.40.010(a) is amended to read:

(a) There is levied a tax of eight cents a gallon on all motor fuel sold or otherwise transferred within the state; except that

(1) the tax on aviation gasoline is four cents a gallon,

(2) the tax on motor fuel used in engines for the propulsion of boats and watercraft of all descriptions is three cents a gallon, and

(3) the tax on all aviation fuel other than gasoline is two and one-half cents a gallon.

* Sec. 2. AS 43.40.010(b) is amended to read:

(b) There is levied a tax of eight cents a gallon on all motor fuel consumed by a user, except that

(1) the tax on aviation gasoline consumed is four cents a gallon,

(2) the tax on motor fuel used in engines for the propulsion of boats and watercraft of all descriptions is three cents a gallon, and

(3) the tax on all aviation fuel other than gasoline is two and one-half cents a gallon.

* Sec. 3. AS 43.40.010(c) is amended to read:

(c) Every dealer who sells or otherwise transfers motor fuel in the state shall collect the tax at the time of sale, and remit the total tax collected during each calendar month of each year to the Department of Revenue by the last day of each succeeding month. Every user shall likewise remit the tax accrued on motor fuel actually used by him during each month. At the time the remittance is made, each dealer or user shall submit a statement to the Department of Revenue showing all motor fuel which he has distributed or used during the month.

* Sec. 4. AS 43.40.030(a) is amended to read:

(a) A person who uses motor fuel to operate an internal combustion engine is entitled to a refund of six cents a gallon if

(1) the tax on the motor fuel has been paid;

(2) the motor fuel is not aviation fuel or motor fuel used in an engine to propel a boat or watercraft; and

(3) the internal combustion engine is not used in or in conjunction with a motor vehicle licensed to be operated on public ways.

* Sec. 5. AS 43.40 is amended by adding a new section to read:

Sec. 43.40.085. PRESERVATION OF BOOKS AND RECORDS. Dealers and users shall preserve for three years all books and records pertaining to sales, transfers, and uses of motor fuel which are taxed under this chapter.

* Sec. 6. AS 43.40.100(1) is amended to read:

(1) "dealer" means a person who sells or otherwise transfers in this state motor fuel upon which the taxes imposed by this chapter have not been paid;

* Sec. 7. AS 43.40.100(3) is amended to read:

(3) "user" means a person consuming or using motor fuel, who either purchases the fuel out of the state and ships it into the state for his own use within the state or manufactures the fuel in the state.

* Sec. 8. AS 43.40.110 and 43.40.120 are repealed.

* Sec. 9. This Act takes effect on the day after its passage and approval or on the day it becomes law without approval.