



LAWS OF ALASKA

1972

Source

HCS CSSB 319

Chapter No.

153

AN ACT

Relating to an exemption from the tax on transfers or consumption of 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)(2) is amended to read:

(2) the tax on motor fuel used in engines for the propulsion of boats and watercraft of all descriptions is four cents a gallon; if a person claims an exemption for nonpropulsion use under this paragraph, he shall sign a statement at the time of the sale or transfer attesting to the fact that the amount of fuel for which he claims the exemption will be used only for nonpropulsion use aboard a boat or watercraft, and

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

(2) the tax on motor fuel used in engines for the propulsion of boats and watercraft of all descriptions is four cents a gallon; if a person claims an exemption for nonpropulsion use under this paragraph, he shall sign a statement at the time of purchase attesting to the fact that the amount of fuel for which he claims the exemption will be used only for nonpropulsion use aboard a boat or watercraft, and

* Sec. 3. AS 43.40.010 is amended by adding a new subsection to read:

(k) The tax on the transfer or consumption of motor fuel provided for in this section does not apply to liquified petroleum gas.

* Sec. 4. AS 43.40.020 is amended to read:

Sec 43.40.020. PENALTY FOR VIOLATION. (a) A person who violates a provision of secs. 10 - 100 of this chapter upon conviction is punishable for each violation by a fine of not less than \$50 nor more than \$5,000, or by imprisonment for not more than one year, or by both. Each day's violation is a separate offense.

(b) A person who claims the nonpropulsion use fuel tax exemption under sec. 10(a)(2) or sec. 10(b)(2) of this chapter and who uses a portion of the amount of the exempted fuel for another purpose is guilty of a misdemeanor, and is punishable by a fine of not more than \$5,000.

* Sec. 5. This Act takes effect on July 1, 1972.