



# LAWS OF ALASKA

1983

**Source**

SCS CSSSHB 40(Fin)

**Chapter No.**

87

**AN ACT**

Amending motor fuel tax provisions; and providing for an effective date.

---

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

THE ACT FOLLOWS ON PAGE 1, LINE 9

UNDERLINED MATERIAL INDICATES TEXT THAT IS BEING ADDED TO THE LAW AND BRACKETED MATERIAL IN CAPITAL LETTERS INDICATES DELETIONS FROM THE LAW; COMPLETELY NEW TEXT OR MATERIAL REPEALED AND RE-ENACTED IS IDENTIFIED IN THE INTRODUCTORY LINE OF EACH BILL SECTION.

Approved by the Governor: July 21, 1983  
Actual Effective Date: July 22, 1983

AN ACT

Amending motor fuel tax provisions; and providing for an effective date.

\* Section 1. 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. If the monthly tax return is timely filed, one percent of the total monthly tax due, limited to a maximum of \$100, can be deducted and retained to cover the expense of accounting and filing the monthly tax return. 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. 2. AS 43.40.010(1) is amended to read:

(1) If a dealer has a reasonable belief at the time of sale or transfer that fuel that is sold or transferred is not to be used as motor fuel, the dealer need not collect the motor fuel tax. If the tax is not collected, the dealer shall obtain a certificate of use from the buyer or transferee stating that the fuel that has been or will be purchased or received is not intended for use as motor fuel. The Department of Revenue [DEPARTMENT] may not collect the motor fuel

Chapter 87

1 tax from a dealer for fuel for which a certificate of use has been  
2 properly obtained under this subsection. A certificate of use is not  
3 required for fuel for any domestic purpose in a single or multiple  
4 unit private dwelling, including mobile homes, or for fuel which is at  
5 least 10 percent alcohol by volume. An annual certificate of use is  
6 required for all other exemptions listed under AS 43.40.100(2), except  
7 certificate of use needs under AS 43.40.100(2)(K) will be determined  
8 by the Department of Revenue. The dealer shall retain a copy of each  
9 certificate of use obtained under this subsection for examination or  
10 audit on request by the Department of Revenue [DEPARTMENT]. The form  
11 of a certificate of use may be prescribed by regulation adopted by the  
12 department.

13 \* Sec. 3. AS 43,40.035(a) is amended to read:

14 (a) A person who resells fuel on which the tax under AS 43.40.-  
15 010(a) or (b) was previously paid is entitled to a credit or refund of  
16 the tax if (1) the resold fuel is not motor fuel and the requirements  
17 of AS 43.40.010(1) have been fulfilled [A CERTIFICATE OF USE IS AC-  
18 QUIRED UNDER AS 43.40.010(1)]; or (2) the amount of tax previously  
19 paid exceeds the tax due on the resale. The amount of the credit or  
20 refund under this section is equal to the amount of tax previously  
21 paid on the resold fuel less the amount of tax prescribed by AS 43.-  
22 40.010(a) or (b).

23 \* Sec. 4. AS 43.40.100(2) is amended by adding a new subparagraph to  
24 read:

25 (L) fuel used in stationary power plants of 100 kw or  
26 less that generate electrical power for commercial enterprises  
27 not for resale;

28 \* Sec. 5. This Act takes effect immediately in accordance with AS 01.-  
29 10.070(c).