



# LAWS OF ALASKA

1994

**Source**  
CSSB 256(TRA)

**Chapter No.**  
127

## AN ACT

Relating to the tax on transfers and consumption of aviation fuel; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

**Approved by the Governor:** June 29, 1994

**Actual Effective Date:** Sections 3 and 5 are conditional; remainder of Act takes effect September 27, 1994

AN ACT

1 Relating to the tax on transfers and consumption of aviation fuel; and providing for an  
2 effective date.

3

4 \* **Section 1.** PURPOSE. The purpose of this Act is to increase the tax on aviation gasoline  
5 in an amount substantially comparable to the amount that would be derived from the  
6 Department of Transportation and Public Facilities' reimposition of landing fees at rural state-  
7 operated airports, and to leave this increased tax in place only so long as the commissioner  
8 of transportation and public facilities does not, before January 1, 2000, impose landing fees  
9 at those airports at a higher rate than was in effect on January 1, 1994.

10 \* **Sec. 2.** AS 43.40.010(a) is amended to read:

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

13 (1) the tax on aviation gasoline is four and seven-tenths [FOUR] cents  
14 a gallon; [,]

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1 (2) the tax on motor fuel used in and on watercraft of all descriptions  
2 is five cents a gallon; [,] and

3 (3) the tax on all aviation fuel other than gasoline is three and two-  
4 tenths [TWO AND ONE-HALF] cents a gallon.

5 \* Sec. 3. AS 43.40.010(a) is repealed and reenacted to read:

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

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

9 (2) the tax on motor fuel used in and on watercraft of all descriptions  
10 is five cents a gallon; and

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

13 \* Sec. 4. AS 43.40.010(b) is amended to read:

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

16 (1) the tax on aviation gasoline consumed is four and seven-tenths  
17 [FOUR] cents a gallon; [,]

18 (2) the tax on motor fuel used in and on watercraft of all descriptions  
19 is five cents a gallon; [,] and

20 (3) the tax on all aviation fuel other than gasoline is three and two-  
21 tenths [TWO AND ONE-HALF] cents a gallon.

22 \* Sec. 5. AS 43.40.010(b) is repealed and reenacted to read:

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

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

26 (2) the tax on motor fuel used in and on watercraft of all descriptions  
27 is five cents a gallon; and

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

30 \* Sec. 6. Sections 3 and 5 of this Act take effect only if the Department of Transportation  
31 and Public Facilities, before January 1, 2000, increases the fee it charges under

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1 AS 02.15.090(a) for the privilege of landing aircraft at rural airports, as that term is defined  
2 in 17 AAC 40.795(2), above the amount of the fee in effect on January 1, 1994.

3 \* Sec. 7. If secs. 3 and 5 of this Act take effect under sec. 6 of this Act, they take effect  
4 30 days after the effective date of the landing fee increase described in sec. 6 of this Act. The  
5 commissioner of transportation and public facilities shall promptly notify the commissioner  
6 of revenue, the lieutenant governor, and the revisor of statutes of a landing fee increase  
7 described in sec. 6 of this Act.