



LAWS OF ALASKA

1994

Source
SCS CSHB 406(RLS)

Chapter No.
29

AN ACT

Relating to municipal taxes and fees on the air transportation of individuals or goods by federally certificated air carriers; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

Permitted to become law without signature
Actual Effective Date: May 8, 1994

AN ACT

1 Relating to municipal taxes and fees on the air transportation of individuals or goods by
2 federally certificated air carriers; and providing for an effective date.

3

4 * **Section 1.** AS 29.10.200 is amended by adding a new paragraph to read:

5 (53) AS 29.47.470 (air carriers).

6 * **Sec. 2.** AS 29.47 is amended by adding a new section to read:

7 Sec. 29.47.470. TAXES OR FEES ON TRANSPORTATION BY CERTAIN
8 AIR CARRIERS PROHIBITED. Notwithstanding other provisions of law, a
9 municipality may not levy or collect a tax or fee on the air transportation of
10 individuals or goods by a federally certificated air carrier other than a tax or fee
11 authorized under 49 U.S.C. App 1513(b) or (e). This section applies to home rule and
12 general law municipalities.

13 * **Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).