



LAWS OF ALASKA

1996

Source

SCS CSHB 272(FIN) am.S

Chapter No.

76

AN ACT

Relating to municipal taxation of motor vehicles; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

Approved by the Governor: June 20, 1996

Actual Effective Date: July 1, 1996

AN ACT

1 Relating to municipal taxation of motor vehicles; and providing for an effective date.

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3 * **Section 1.** AS 28.10.431 is amended by adding new subsections to read:

4 (i) A municipality that imposes a motor vehicle registration tax as described
5 under (a) of this section may also increase or decrease the scheduled amount of tax
6 described under (b) of this section by passage of an appropriate ordinance. A
7 municipality that chooses to change the tax imposed under (b) of this section shall file
8 a written notice of the change with the department by January 1 of the year preceding
9 the year in which the change in tax is to take effect. A municipality may not change
10 the amount of the tax imposed under this section more than once every two years.
11 The department may charge a municipality a one-time fee to cover the cost to the
12 department of implementing a change under this subsection.

13 (j) A vehicle registration application and renewal application for vehicles
14 subject to a municipal vehicle registration tax shall itemize the total amount due in a

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1 manner that separately shows the amount of vehicle registration tax imposed by the
2 municipality.

3 * **Sec. 2.** This Act takes effect July 1, 1996.