



# LAWS OF ALASKA

1999

**Source**  
CSHB 73(FIN)

**Chapter No.**  
5

## AN ACT

Relating to commercial vehicle registration fees and taxes; relating to determining the taxable location of a vehicle for purposes of municipal registration taxes; and providing for an effective date.

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

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**Approved by the Governor:** April 5, 1999

**Actual Effective Date:** April 6, 1999

AN ACT

1 Relating to commercial vehicle registration fees and taxes; relating to determining the taxable  
2 location of a vehicle for purposes of municipal registration taxes; and providing for an effective  
3 date.

4

5 \* Section 1. AS 28.10.421(c) is amended to read:

6 (c) The biennial registration fees under this subsection are imposed and are  
7 based upon the actual unladen weight as established by the manufacturer's advertised  
8 weight or upon the actual weight which the owner shall furnish, subject to the approval  
9 of the commissioner or the commissioner's representative, for a vehicle, including a  
10 motor vehicle pulling a trailer or semi-trailer, that is registered in the name of a  
11 company or business, or is used or maintained for the transportation of passengers for  
12 hire, excepting taxicabs and buses under (b) of this section, or for the transportation  
13 of property for hire or for other commercial purposes, including a [TRAILER, SEMI-  
14 TRAILER,] truck, wrecker, tow car, hearse, ambulance, and tractor, as follows:

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- 1 (1) up to and including 5,000 pounds . . . . . **\$158** [\$100];
- 2 (2) more than 5,000 pounds to and including
- 3 12,000 pounds . . . . . **\$246** [\$170];
- 4 (3) more than 12,000 pounds to and including
- 5 18,000 pounds . . . . . **\$494** [\$310];
- 6 (4) more than 18,000 pounds . . . . . **\$640** [\$440].

7 \* Sec. 2. AS 28.10.421(h) is amended to read:

8 (h) The annual registration fees under this subsection for vehicles used for  
9 commercial purposes are imposed and are based upon the actual unladen weight as  
10 established by the manufacturer's advertised weight or upon the actual weight which  
11 the owner shall furnish, subject to the approval of the commissioner or the  
12 commissioner's representative, as follows:

- 13 (1) up to and including 5,000 pounds . . . . . **\$80** [\$51];
- 14 (2) more than 5,000 pounds to and including
- 15 12,000 pounds . . . . . **\$124** [\$86];
- 16 (3) more than 12,000 pounds to and including
- 17 18,000 pounds . . . . . **\$248** [\$156];
- 18 (4) more than 18,000 pounds . . . . . **\$321** [\$221].

19 \* Sec. 3. AS 28.10.421 is amended by adding a new subsection to read:

20 (i) A one-time registration fee of \$10 is imposed upon initial registration for  
21 a trailer or semi-trailer used for commercial purposes.

22 \* Sec. 4. AS 28.10.431(b) is amended to read:

23 (b) The biennial tax is levied upon motor vehicles subject to the registration  
24 fee under AS 28.10.411 and 28.10.421 and is based upon the age of vehicles as  
25 determined by model year in the first year of the biennial period, according to the  
26 following schedule:

Tax According to Age of							
Vehicle							
Since Model Year:							
1st	2nd	3rd	4th	5th	6th	7th	8th
							or over

1	Motor Vehicle								
2	(1) motorcycle	\$ 17	\$ 15	\$ 13	\$ 10	\$ 7	\$ 5	\$ 2	\$ 4
3	(2) vehicles specified	121	99	77	55	39	28	19	16
4	in AS 28.10.421(b)(1)								
5	(3) vehicles specified	121	99	77	55	39	28	19	16
6	in AS 28.10.421(b)(3)								
7	(4) vehicles specified								
8	in AS 28.10.421								
9	(c)(1)-(4)								
10	5,000 pounds or less	121	99	77	55	39	28	19	16
11	5,001-12,000	198	154	121	99	77	55	33	22
12	pounds								
13	12,001-18,000	<u>447</u>	<u>392</u>	<u>348</u>	<u>304</u>	<u>260</u>	<u>227</u>	<u>205</u>	<u>194</u>
14	pounds	[297]	[242]	[198]	[154]	[110]	[77]	[55]	[44]
15	18,001 pounds	<u>546</u>	<u>469</u>	<u>403</u>	<u>348</u>	<u>304</u>	<u>260</u>	<u>216</u>	<u>194</u>
16	or over	[396]	[319]	[253]	[198]	[154]	[110]	[66]	[44]
17	(5) vehicles specified	198	154	121	99	77	55	33	22
18	in AS 28.10.421(b)(4)								
19	(6) vehicles specified	17	15	13	10	7	5	4	4
20	in AS 28.10.421(b)(6)								
21	(7) vehicles specified	121	99	77	55	39	28	19	16
22	in AS 28.10.421(d)(8)								
23	(8) vehicles specified	121	99	77	55	39	28	19	16
24	in AS 28.10.421(b)(2)								
25	(9) vehicles eligible	88							
26	for dealer plates under								
27	AS 28.10.421(d)(9).								

28 \* Sec. 5. AS 28.10.431(e) is amended to read:

29 (e) The department shall refund money collected under this section, less eight  
30 percent as collection costs, to a municipality for which the money was collected, as  
31 determined by (1) the address of residence of an individual required to pay the tax, or

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1 (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs  
2 is the location at which the motor vehicle is usually, normally, or regularly kept or  
3 used during the registration period. For the first year in which the tax is levied  
4 within a municipality, the department may retain actual costs of collection of the tax  
5 within the municipality as determined by the department.

6 \* Sec. 6. AS 28.10.431(l) is amended to read:

7 (l) Notwithstanding (b) of this section, an annual tax is levied upon vehicles  
8 specified in AS 28.10.421(c) and subject to the registration fee under AS 28.10.411  
9 and 28.10.421 if the owner elects to register the vehicle annually as allowed under  
10 AS 28.10.108(f). The tax is based on the age of the vehicle as determined by model  
11 year according to the following schedule:

	Tax According to Age of Vehicle Since Model Year:								
	1st	2nd	3rd	4th	5th	6th	7th	8th	
									or over
15	5,000 pounds or less	\$ 66	\$ 55	\$ 44	\$ 33	\$ 22	\$ 17	\$ 11	\$ 8
18	5,001-12,000	110	88	66	55	44	33	22	11
19	pounds								
20	12,001-18,000	<u>240</u>	<u>207</u>	<u>185</u>	<u>163</u>	<u>141</u>	<u>119</u>	<u>107</u>	<u>97</u>
21	pounds	[165]	[132]	[110]	[88]	[66]	[44]	[32]	[22]
22	18,001 pounds	<u>295</u>	<u>251</u>	<u>218</u>	<u>185</u>	<u>161</u>	<u>141</u>	<u>119</u>	<u>97</u>
23	or over	[220]	[176]	[143]	[110]	[88]	[66]	[44]	[22].

24 \* Sec. 7. TRANSITION PROVISION. (a) In a municipality that has adopted an increased  
25 or decreased scheduled amount of tax under AS 28.10.431(j), when the Department of  
26 Administration collects the registration tax under AS 28.10.431, the department shall collect  
27 an additional \$150 for a biennial registration and \$75 for an annual registration. The  
28 Department of Administration may collect the registration taxes as described in this subsection  
29 until the municipality passes an ordinance that changes the municipality's scheduled amount  
30 of tax existing on the effective date of this Act or until December 1, 1999, whichever occurs  
31 first.

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1           (b) Notwithstanding AS 28.10.431(j), a municipality that has adopted an ordinance  
2 under AS 28.10.431(j) before the effective date of this Act may, by passage of another  
3 ordinance, increase or decrease the scheduled amount of tax established by ordinance without  
4 satisfying the provisions of AS 28.10.431(j). An ordinance described in this subsection must  
5 be passed on or after the effective date of this Act and before December 1, 1999.

6    \* **Sec. 8.** This Act takes effect immediately under AS 01.10.070(c).