



LAWS OF ALASKA

1997

Source
CSHB 43(FIN)

Chapter No.
5

AN ACT

Relating to registration of vehicles, to municipal taxation of vehicles, and to emission control inspection fees for 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: March 17, 1997

Actual Effective Date: March 18, 1997; retroactive to January 1, 1997

AN ACT

1 Relating to registration of vehicles, to municipal taxation of vehicles, and to emission control
2 inspection fees for vehicles; and providing for an effective date.

3

4 * Section 1. AS 28.10.108(f) is amended to read:

5 (f) Upon request of the owner and payment of the proportionate prorated
6 applicable fees, a vehicle registered under this section shall have its registration period
7 extended in monthly increments to allow biennial registration to occur in the month
8 of the owner's choice. Notwithstanding the other provisions of this chapter, upon
9 request of the owner, [AND] payment of the annual fee set out in AS 28.10.421(h),
10 payment of any annual vehicle registration tax due under AS 28.10.431(i), and,
11 if applicable, payment of one-half of the biennial emission control inspection
12 program fee imposed under AS 28.10.423, the department shall register a [RENTAL
13 MOTOR] vehicle used for commercial purposes for a one-year period.

Chapter 5

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

2 (h) The annual registration fees under this subsection for [RENTAL MOTOR]
3 vehicles used for commercial purposes [UNDER THIS SUBSECTION] are imposed
4 and are based upon the actual unladen weight as established by the manufacturer's
5 advertised weight or upon the actual weight which the owner shall furnish, subject to
6 the approval of the commissioner or the commissioner's representative, as follows:

- 7 (1) up to and including 5,000 pounds \$51;
- 8 (2) more than 5,000 pounds to and including 12,000 pounds . . \$86;
- 9 (3) more than 12,000 pounds to and including 18,000 pounds \$156;
- 10 (4) more than 18,000 pounds \$221.

11 * Sec. 3. AS 28.10.431(j) is amended to read:

12 (j) A municipality that imposes a motor vehicle registration tax as described
13 under (a) of this section may also increase or decrease the scheduled amount of tax
14 described under (b) or (l) of this section by passage of an appropriate ordinance. A
15 municipality that chooses to change the tax imposed under (b) or (l) of this section
16 shall file a written notice of the change with the department by January 1 of the year
17 preceding the year in which the change in tax is to take effect. A municipality may not
18 change the amount of the tax imposed under this section more than once every two
19 years. The department may charge a municipality a one-time fee to cover the cost to
20 the department of implementing a change under this subsection.

21 * Sec. 4. AS 28.10.431 is amended by adding a new subsection to read:

22 (l) Notwithstanding (b) of this section, an annual tax is levied upon vehicles
23 specified in AS 28.10.421(c) and subject to the registration fee under AS 28.10.411
24 and 28.10.421 if the owner elects to register the vehicle annually as allowed under
25 AS 28.10.108(f). The tax is based on the age of the vehicle as determined by model
26 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

1	5,000 pounds or less	\$ 66	\$ 55	\$ 44	\$ 33	\$22	\$17	\$11	\$ 8
2	5,001-12,000 pounds	110	88	66	55	44	33	22	11
3	12,001-18,000 pounds	165	132	110	88	66	44	32	22
4	18,001 pounds or over	220	176	143	110	88	66	44	22.

5 * **Sec. 5.** TRANSITIONAL MUNICIPAL TAXING AUTHORITY. Notwithstanding
6 AS 28.10.431(c), any municipal registration tax levied on vehicles under AS 28.10.431(1),
7 added by sec. 4 of this Act, may be collected, enforced, and otherwise administered by the
8 municipality that imposes that tax. Only one annual registration tax levied under
9 AS 28.10.431(1) may be collected with respect to the same vehicle in the year for which the
10 tax is paid. The authority granted to municipalities under this section to collect, enforce, or
11 administer the municipal registration tax on vehicles only applies to vehicles that were
12 registered on or after January 1, 1997, and before the effective date of this Act.

13 * **Sec. 6.** This Act is retroactive to January 1, 1997.

14 * **Sec. 7.** This Act takes effect immediately under AS 01.10.070(c).