



LAWS OF ALASKA

2006

Source

HCS SB 174(FIN) am H

Chapter No.

AN ACT

Excluding certain trucks and vehicles provided by automobile dealers as replacement transportation during warranty, recall, or service contract repairs from the definition of "passenger vehicle" for purposes of the passenger vehicle rental tax; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Excluding certain trucks and vehicles provided by automobile dealers as replacement
2 transportation during warranty, recall, or service contract repairs from the definition of
3 "passenger vehicle" for purposes of the passenger vehicle rental tax; and providing for an
4 effective date.

5

6 *** Section 1.** AS 43.52.099(2) is amended to read:

7 (2) "passenger vehicle" means a motor vehicle as defined in
8 AS 28.40.100 that is driven or moved on a highway or other public right-of-way in the
9 state, but does not include

10 (A) a commercial motor vehicle as that term is defined in
11 AS 28.40.100;

12 (B) emergency or fire equipment that is necessary to the
13 preservation of life or property;

14 (C) a farm vehicle that is controlled and operated by a farmer,

1 used to transport agricultural products, farm machinery, or farm supplies to or
2 from that farmer's farm, not used in the operations of a common or contract
3 motor carrier, and used within 150 miles of the farmer's farm;

4 (D) a recreational vehicle; [OR]

5 (E) a taxicab;

6 **(F) a rental truck; in this subparagraph, "rental truck"**
7 **means a motor vehicle with a gross vehicle weight rating greater than**
8 **8,500 pounds that is designed, used, or maintained primarily for the**
9 **transportation of personal property; or**

10 **(G) a vehicle provided by an automobile dealer to a**
11 **customer as replacement transportation during warranty, recall, or**
12 **service contract repairs if the dealer does not receive compensation from**
13 **the customer;**

14 * **Sec. 2.** This Act takes effect immediately under AS 01.10.070(c).