



# LAWS OF ALASKA

2012

**Source**  
CSHB 298(FIN)

**Chapter No.**  
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## AN ACT

Exempting quarry rock, sand and gravel, and marketable earth mining operations from the mining license tax; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1



**AN ACT**

1 Exempting quarry rock, sand and gravel, and marketable earth mining operations from the  
2 mining license tax; and providing for an effective date.

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4 \* **Section 1.** AS 43.65.010(a) is amended to read:

5 (a) A person prosecuting or attempting to prosecute, or engaging in the  
6 business of mining in the state shall obtain a license from the department. All new  
7 mining operations are exempt from the tax levied by this chapter for three and one-  
8 half years after production begins. [THE TAX EXEMPTION GRANTED TO NEW  
9 MINING OPERATIONS DOES NOT EXTEND OR APPLY TO THE MINING OF  
10 SAND AND GRAVEL.]

11 \* **Sec. 2.** AS 43.65.060(2) is amended to read:

12 (2) "mining" means an operation by which valuable metals, ores,  
13 minerals, asbestos, gypsum, coal, [MARKETABLE EARTH,] or stone, or any of them  
14 are extracted, mined, or taken from the earth; "mining" includes the ordinary treatment

1 processes normally applied by mine owners or operators to obtain the commercially  
2 marketable product, but does not include the extraction or production of oil and gas,  
3 **marketable earth, quarry rock, or sand and gravel;**

4 \* **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to  
5 read:

6 RETROACTIVITY. Sections 1 and 2 of this Act are retroactive to January 1, 2012.

7 \* **Sec. 4.** This Act takes effect immediately under AS 01.10.070(c).