



# LAWS OF ALASKA

2013

**Source**  
HB 56

**Chapter No.**  
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## AN ACT

Excluding motorcycles and motor-driven cycles from the passenger vehicle rental 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 Excluding motorcycles and motor-driven cycles from the passenger vehicle rental tax; and  
2 providing for an effective date.

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

5 (2) "passenger vehicle" means a motor vehicle as defined in  
6 AS 28.90.990 that is driven or moved on a highway or other public right-of-way in the  
7 state, but does not include

8 (A) a commercial motor vehicle as that term is defined in  
9 AS 28.90.990;

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

12 (C) a farm vehicle that is controlled and operated by a farmer,  
13 used to transport agricultural products, farm machinery, or farm supplies to or  
14 from that farmer's farm, not used in the operations of a common or contract

1 motor carrier, and used within 150 miles of the farmer's farm;

2 (D) a recreational vehicle;

3 (E) a taxicab;

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

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

11 (H) a motorcycle or a motor-driven cycle as those terms are  
12 defined in AS 28.90.990;

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