



LAWS OF ALASKA

2015

Source
HCS SB 33(FIN)

Chapter No.

AN ACT

Relating to remittance of tire fees; 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 Relating to remittance of tire fees; and providing for an effective date.

2 _____
3 * **Section 1.** AS 43.98.025(d) is amended to read:

4 (d) A seller shall collect the fees from the purchaser. A seller shall file a return
5 on a form prescribed by the department and remit the fees collected to the department
6 not later than **the last day of the calendar month** [30 DAYS] following the last day
7 of the calendar quarter of the sale or installation. **The department may only, on a**
8 **form required under this subsection, require a seller to provide information on**
9 **tires subject to the tax under this section.**

10 * **Sec. 2.** AS 43.98.025(e) is amended to read:

11 (e) A seller remitting the fees collected under this section to the department **in**
12 **accordance with (d) of this section** [WITHIN 30 DAYS AFTER THE LAST DAY
13 OF THE PRECEDING CALENDAR QUARTER] may retain five percent of the
14 amount collected, not to exceed **\$600** [\$900] a quarter, to cover expenses associated
15 with collecting and remitting the fees.

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

3 **APPLICABILITY.** AS 43.98.025(d) and (e), as amended by secs. 1 and 2 of this Act,
4 apply to tire fee returns due after the end of the first calendar quarter occurring after the
5 effective date of this Act.

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