

# ALASKA STATE LEGISLATURE



## REPRESENTATIVE ANDY JOSEPHSON

### Sectional Analysis

#### HB 104 – Motor Fuel Tax

- Sec. 1** Amends 28.10.155(a) to incorporate changes made in Section 2.
- Sec. 2** Excludes electric vehicles, plug-in vehicles, and alternative fuel vehicles from permanent motor vehicle registration eligibility.
- Sec. 3** Establishes a special biennial registration fee of \$100 for electric vehicles, \$100 for alternative fuel vehicles, and \$50 for hybrid vehicles. Provides for a definition of electric vehicles, hybrid vehicles, and alternative fuel, and requires the revenues of the registration fees be deposited into the special highway fuel tax account.
- Sec. 4** Excludes the additional biennial registration fee for electric vehicles and plug-in hybrid vehicles from the calculation used to determine the cost of a special individual traction permit under AS 28.35.155(a).
- Sec. 5** Changes the per-gallon surcharge on refined fuels from \$0.0095 to \$0.015.
- Sec. 6** Changes the per-gallon tax rates for qualified dealers for two categories of motor fuel: highway fuel and gasohol from \$0.08 to \$0.16, and marine fuel from \$0.05 to \$0.10.
- Sec. 7** Changes the per-gallon tax rates for users of two categories of motor fuel: highway fuel and gasohol from \$0.08 to \$0.16, and marine fuel from \$0.05 to \$0.10.
- Sec. 8** Changes the refund for non-road use of taxed motor fuel from \$0.06 to \$0.12 per gallon. Establishes a new refund of \$0.05 per gallon for marine fuel tax paid by a commercial fishing vessel licensed under AS 16.05.490 – 16.05.530.
- Sec. 9** Transition language allowing the Department of Revenue to adopt regulations.
- Sec. 10** Implements an immediate effective date for Section 9.
- Sec. 11** Implements an effective date of January 1, 2022 for all sections (other than Section 9).