

SB 164 -- Redline

SB 164 to Enrolled -- An Act eliminating deductions for the remittance of the motor fuel tax, tobacco taxes, and tire fees; relating to discounts on cigarette stamps; and providing for an effective date.

Deletions ~~struck~~ · Insertions underlined

~~34-LS0763\N~~LAWS SENATEOF BILLALASKA NO-Source Chapter No.

~~164CSSB IN164(L&C) THE~~ LEGISLATUREAN OFACT THE~~Eliminating STATEdeductions OFfor ALASKAthe THIRTY-FOURTH~~remittance LEGISLATUREof -the SECONDmotor SESSIONfuel BYtax, SENATORtobacco MERRICKtaxes,
Introduced;and tire fees;

~~4/0/25 Referred;~~

~~Labor and Commerce, Finance A BILL FOR AN ACT ENTITLED "An Act eliminating deductions for the remittance of the motor fuel tax, tobacco taxes, and tire fees;~~

~~and providing for an effective date."~~date.~~-BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:~~

~~*~~ SectionBE 1-~~IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:~~

THE ACT FOLLOWS ON PAGE 1 Enrolled SB 164 AN ACT Eliminating deductions for the remittance of the motor fuel tax, tobacco taxes, and tire fees;

relating to discounts on cigarette stamps;

and providing for an effective date.

* Section 1.

[IF THE MONTHLY RETURN IS TIMELY FILED, ONE PERCENT OF THE TOTAL MONTHLY SURCHARGE AND TAX DUE, LIMITED TO A MAXIMUM OF \$100, MAY BE DEDUCTED AND RETAINED ~~SB0164A--1-~~ Enrolled SB 164 ~~New Text Underlined~~ ~~[DELETED TEXT BRACKETED]~~ ~~34-LS0763\N~~ TO COVER THE EXPENSE OF ACCOUNTING AND FILING THE MONTHLY RETURN.]

At the time the remittance is made, each dealer or user shall submit a statement to the department showing all fuel that the dealer or user has distributed or used during the month.

Enrolled SB 164 -2-~~SB0164A New Text Underlined~~ ~~[DELETED TEXT BRACKETED]~~ ~~34-LS0763\N~~ (2) stamps affixed to cigarette packages that have become unfit for use or sale, are destroyed, or are returned to the manufacturer for credit or replacement if the licensee provides proof acceptable to the department that the cigarettes have not been and will not be consumed in this state;

This Act takes effect July 1, ~~2025-~~2026.

~~SB0164A--3-~~ Enrolled SB 164 ~~New Text Underlined~~ ~~[DELETED TEXT BRACKETED]~~