

BILL NO.

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - SECOND SESSION

BY THE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced:

Referred:

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to tax reduction for local levies for the commercial vessel passenger**
2 **excise tax; amending the definition of 'voyage'; requiring electronic submission of**
3 **certain applications and tax returns with the Department of Revenue; and providing for**
4 **an effective date."**

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

6 * **Section 1.** AS 43.05 is amended by adding a new section to read:

7 **Sec. 43.05.055. Electronic submission.** A return, license application, or other
8 document submitted to the department under this title shall be filed electronically
9 unless the person submitting the document does not have the technological capability
10 to do so. The department shall consider the electronic filing as equivalent to paper
11 filing for purposes of compliance with other requirements of this title. An electronic
12 filing authorized under this section is equivalent to a paper filing for the purposes of
13 civil or criminal penalties for violations of this title or AS 11.

14 * **Sec. 2.** AS 43.52.220 is amended to read:

1 **Sec. 43.52.220. Liability for payment of tax.** A passenger subject to the
2 excise tax imposed by AS 43.52.200 - 43.52.295 is liable for the payment of the tax.
3 The tax shall be collected from the passenger by the person who provides travel
4 aboard a commercial vessel and shall be paid to the department in the manner and at
5 the times required by the department by regulation. **All returns shall be submitted**
6 **electronically in a format prescribed by the department.**

7 * **Sec. 3.** AS 43.52.295(4) is amended to read:

8 (4) "voyage" means any trip or itinerary lasting more than 72 hours
9 [ON THE STATE'S MARINE WATER].

10 * **Sec. 4.** AS 43.52.255 is repealed.

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

13 TRANSITIONAL PROVISION: REGULATIONS. The Department of Revenue may
14 adopt regulations necessary to implement the changes made by this Act. The regulations take
15 effect under AS 44.62 (Administrative Procedure Act), but not before the effective date of the
16 law implemented by the regulation.

17 * **Sec. 6.** Section 5 of this Act takes effect immediately under AS 01.10.070(c).

18 * **Sec. 7.** Except as provided in sec. 6 of this Act, this Act takes effect July 1, 2016.