

**CS FOR HOUSE BILL NO. 88(FIN)**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - FIRST SESSION

**BY THE HOUSE FINANCE COMMITTEE**

**Offered: 4/9/15**

**Referred: Rules**

**Sponsor(s): HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to remittance of tire fees; and providing for an effective date."**

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

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).