

SENATE BILL NO. 127

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-THIRD LEGISLATURE - FIRST SESSION

BY SENATOR CLAMAN

Introduced: 4/12/23

Referred: Transportation, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to vehicle rental taxes; relating to the issuance of subpoenas related to**
2 **tax records; and providing for an effective date."**

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

4 *** Section 1.** AS 43.05.040(c) is amended to read:

5 (c) If a person who is subpoenaed neglects or refuses to obey the subpoena
6 issued as provided in this section, the department may report the fact to the superior
7 court [OR THE APPROPRIATE COURT OF ANOTHER JURISDICTION], and may
8 seek an order from the court compelling obedience to the subpoena. The court, to the
9 maximum extent permitted by law, may compel obedience to the subpoena [TO THE
10 SAME EXTENT AS WITNESSES MAY BE COMPELLED TO OBEY THE
11 SUBPOENAS OF THE COURT].

12 *** Sec. 2.** AS 43.52.050(a) is amended to read:

13 (a) The taxes imposed by AS 43.52.010 - 43.52.099 shall be collected and
14 paid to the department

1 (1) by the

2 (A) vehicle rental platform company that arranged or
 3 executed the lease or rental if the lease or rental was arranged or executed
 4 through a vehicle rental platform; or

5 (B) person who provides the leased or rented vehicle if the
 6 lease or rental was not arranged or executed through a vehicle rental
 7 platform; and

8 (2) in the manner and at the times required by the department by
 9 regulation.

10 * **Sec. 3.** AS 43.52.050 is amended by adding a new subsection to read:

11 (c) In this section,

12 (1) "motor vehicle" means a vehicle that is self-propelled except a
 13 vehicle moved by human or animal power;

14 (2) "vehicle rental platform" means an application, website, offline
 15 booking service, or other system, whether online or offline, offered or used by a
 16 vehicle rental platform company that enables the prearrangement of motor vehicle
 17 rentals with motor vehicle owners that are not related by common ownership or
 18 control with the vehicle rental platform.

19 * **Sec. 4.** The uncodified law of the State of Alaska is amended by adding a new section to
 20 read:

21 ASSESSMENT AND COLLECTION LIMITATION. Notwithstanding AS 43.05.260
 22 and 43.05.270, the Department of Revenue shall have one year from the effective date of this
 23 Act to assess and collect taxes under AS 43.52.010 - 43.52.099 that were imposed before the
 24 effective date of this Act on a transaction arranged or executed through a vehicle rental
 25 platform. If the tax is not assessed and collected before one year after the effective date of this
 26 Act, proceedings may not be instituted in court for the assessment or collection of the tax. In
 27 this section, "vehicle rental platform" has the meaning given in AS 43.52.050(c), enacted by
 28 sec. 3 of this Act.

29 * **Sec. 5.** This Act takes effect immediately under AS 01.10.070(c).