

Kevin Meyer
Lieutenant Governor
State Capitol
Juneau, Alaska 99811
907.465.3520
WWW.LTGOV.ALASKA.GOV




530 West 7th Ave, Suite 1700
Anchorage, Alaska 99501
907.269.7460
LT.GOVERNOR@ALASKA.GOV

**OFFICE OF THE LIEUTENANT GOVERNOR
ALASKA**

M E M O R A N D U M

TO: Genevieve Wojtusik
Department of Revenue

FROM: April Simpson, Office of the Lieutenant Governor 
465.4081

DATE: June 8, 2020

RE: Filed Permanent Regulations: Department of Revenue

Department of Revenue Regulation re: Tax Division: Repeal of Regulations Related to
Excise Taxes under Title 15 (15 AAC 40, 50, 52, 60, 65, 98)

Attorney General File:	2019200465
Regulation Filed:	6/8/2020
Effective Date:	7/8/2020
Print:	235, October 2020

cc with enclosures: Harry Hale, Department of Law
Judy Herndon, LexisNexis

ORDER ADOPTING CHANGES TO REGULATIONS OF THE DEPARTMENT OF
REVENUE

The attached 8 pages of regulations, dealing with excise tax repeals and conforming amendments, are adopted and certified to be a correct copy of the regulation changes that the Department of Revenue adopts under the authority of AS 43.05.080, AS 43.50.150, AS 43.50.370, AS 43.50.490, and AS 43.52.080, and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

In considering public comments, the Department of Revenue paid special attention to the cost to private persons of the regulatory action being taken.

The regulatory changes adopted under this order take effect on the 30th day after they have been filed by the lieutenant governor, as provided in AS 44.62.180.

Date: 1/28/2020

Michael A. Barnhill

Mike Barnhill, Acting Revenue Commissioner

April Simpson for
↑

FILING CERTIFICATION

I, Kevin Meyer, Lieutenant Governor for the State of Alaska, certify that on June 8th,

2020, at 3:04 p..m., I filed the attached regulations according to the provisions of AS 44.62.040 – 44.62.120.

Kevin Meyer

for Lieutenant Governor Kevin Meyer

Effective: July 8, 2020

Register: 235, October 2020

FOR DELEGATION OF THE LIEUTENANT GOVERNOR'S AUTHORITY

**I, KEVIN MEYER, LIEUTENANT GOVERNOR OF THE STATE OF ALASKA,
designate the following state employees to perform the Administrative Procedures Act
filing functions of the Office of the Lieutenant Governor:**

**Josh Applebee, Chief of Staff
Kady Levale, Notary Administrator
April Simpson, Regulations and Initiatives Specialist**

**IN TESTIMONY WHEREOF, I have
signed and affixed the Seal of the State of
Alaska, in Juneau, on December 11th,
2018.**



K-Meyer
.....

**KEVIN MEYER
LIEUTENANT GOVERNOR**

15 AAC 40.600 is repealed:

15 AAC 40.600. Qualified dealer license. Repealed. (Eff. 4/1/2001, Register 157; am 10/16/2013, Register 208; repealed 7 / 8 / 2020, Register 235)

~~Authority: AS 43.05.080 AS 43.40.100~~

15 AAC 40.610(a) is amended to read:

(a) A person applying for a qualified dealer license [UNDER 15 AAC 40.600(a)] must file a bond with the department in an amount equal to twice the estimated average monthly tax or \$5,000, whichever is greater. A person applying to renew a qualified dealer license must file either a new bond or a bond continuation certificate on a form or in a format prescribed by the department. The bond may not be cancelled and must remain in effect until the department determines that the assessment or collection of the motor fuel tax is satisfied or prohibited by the applicable statute of limitations. The department may accept other security in the amount required by this section instead of a bond, including a certificate of deposit, a cash deposit, or bank letter of credit.

(Eff. 4/1/2001, Register 157; am 10/16/2013, Register 208; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.40.100

The introductory language of 15 AAC 40.620(a) is amended to read:

(a) The department may revoke a qualified dealer license [ISSUED OR RENEWED UNDER 15 AAC 40.600] if

...

15 AAC 40.620(c) is amended to read:

(c) If the department revokes a qualified dealer license for failing to comply with AS 43.40, the person is not eligible for a new license until 60 days after the date of revocation. The person must apply for a new qualified dealer license [USING THE PROCEDURE SET OUT IN 15 AAC 40.600].

(Eff. 4/1/2001, Register 157; am 10/16/2013, Register 208; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.40.100

15 AAC 50.030(a) is repealed:

(a) Repealed 7 / 8 / 2020.

(Eff. 2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.50.040 AS 43.50.150
AS 43.50.030 AS 43.50.060

15 AAC 50.050(a) is repealed:

(a) Repealed 7 / 8 / 2020.

15 AAC 50.050(b) is repealed:

(b) Repealed 7 / 8 / 2020.

(Eff. 2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.50.050 AS 43.50.150
AS 43.50.040

15 AAC 50.060 is repealed:

15 AAC 50.060. License refunds. Repealed. (Eff. 2/27/83, Register 85; repealed

7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.50.060~~ ~~AS 43.50.150~~ e

15 AAC 50.070 is repealed:

15 AAC 50.070. License revocation and suspension. Repealed. (Eff. 2/27/83, Register

85; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.50.070~~ ~~AS 43.50.150~~ e

15 AAC 50.090 is repealed:

15 AAC 50.090. Cigarette tax. Repealed. (Eff. 2/27/83, Register 85; am 3/28/86,

Register 97; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.50.150~~ ~~AS 43.50.190~~ e

~~AS 43.50.090~~ e

15 AAC 50.110(b) is amended to read:

(b) [IF A CLAIM FOR CREDIT IS MADE FOR DESTROYED CIGARETTES, THE CLAIM FOR CREDIT MUST BE SUPPORTED BY A FORM ISSUED BY THE U.S. DEPARTMENT OF TREASURY SUBSTANTIATING THE DESTRUCTION.] If a claim for credit is made for cigarettes returned unsalable, the claim for credit must be supported by a credit invoice issued by the manufacturer.

15 AAC 50.110(c) is amended to read:

(c) If a person is entitled to a credit under this section after having filed a final return under 15 AAC 50.120(e), the person may claim a refund of the tax. A claim for refund must be filed on a form provided by the department and must include the number and circumstances of the cigarettes destroyed or returned unsalable. [A CLAIM FOR REFUND MUST ALSO BE SUPPORTED BY THE FORMS AND INVOICES REQUIRED BY (b) OF THIS SECTION.]

(Eff. 2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.50.090 AS 43.50.150

15 AAC 50.120(a) is amended to read:

(a) A person who during the preceding month first manufactures, imports, or acquires cigarettes in this state or who during the preceding month acquired cigarettes in this state upon which the tax has not been paid shall file a return at the end of the month, as required by this section, and pay the tax [AS REQUIRED BY 15 AAC 50.090].

(Eff. 2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 [AS 43.50.080] AS 43.50.150

An editor's note following 15 AAC 50.120 is added to read:

Editor's note: As of Register 235 (October 2020), the regulations attorney made technical corrections ^{to} under ~~AS 44.62.125(b)(6)~~ ^{7 2} deleting the obsolete citation to AS 43.50.080 from the authority citation that follows 15 AAC 50.120.

Register 235, October 2020 REVENUE

15 AAC 50.150 is repealed:

15 AAC 50.150. Manufacturer's report. Repealed. (Eff. 2/27/83, Register 85; repealed

7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.50.130~~ ~~AS 43.50.150~~ AS 43.50

15 AAC 50.170 is amended to read:

15 AAC 50.170 Appeal.

^ Except in the case of a suspension or revocation of a license under AS 43.50 [15 AAC 50.070], a

person aggrieved by an action of the department may file an appeal under AS 43.05.240. (Eff.

2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.05.240 AS 43.50.150

15 AAC 50.180 is repealed:

15 AAC 50.180. Penalties and interest. Repealed. (Eff. 2/27/83, Register 85; repealed

7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.05.225~~ ~~AS 43.50.150~~ AS 43.50.220(a) AS 43.50.100(d)

15 AAC 52.091 is repealed:

15 AAC 52.091. Applicability to contracts executed before January 1, 2004.

Repealed. (Eff. 1/8/2004, Register 169; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.52.080~~ AS 43.52.080

15 AAC 60.010(b) is repealed:

(b) Repealed 7 / 8 / 2020.

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.60.010 AS 43.60.020

15 AAC 60.050(a)(2) is amended to read:

(2) licensed by the department under 15 AAC 60 [15 AAC 60.050 —

15 AAC 60.120].

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.60.011

15 AAC 60.060(b) is repealed:

(b) Repealed 7 / 8 / 2020.

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.60.011

15 AAC 60.080(b) is repealed:

(b) Repealed 7 / 8 / 2020.

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.60.011 AS 43.60.040

15 AAC 60.090(b)(5) is repealed:

(5) repealed 7 / 8 / 2020;

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Register 235, October 2020 REVENUE

Authority: AS 43.05.080 AS 43.05.240 AS 43.60.011

15 AAC 60.110 is repealed:

15 AAC 60.110. Transition. Repealed. (Eff. 8/7/82, Register 83; repealed

7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.60.011~~ ~~AS 43.60.020~~

~~AS 43.60.010~~

15 AAC 60.120 is repealed:

15 AAC 60.120. Penalty. Repealed. (Eff. 8/7/82, Register 83; repealed

7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.010~~ ~~AS 43.05.220~~ ~~AS 43.60.010~~

~~AS 43.05.080~~

15 AAC 60.310(4) is repealed:

(4) repealed 7 / 8 / 2020. (Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.010 AS 43.60.010 AS 43.60.020

AS 43.05.080 AS 43.60.011 AS 43.60.040

15 AAC 65.010(d) is repealed:

(d) Repealed 7 / 8 / 2020. (Eff. 8/9/86, Register 99; repealed 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.65.010

The introductory language of 15 AAC 65.020(a) is amended to read:

(a) A person required to obtain a license by AS 43.65.010 and 15 AAC 65.010 shall file an application for a license on a form provided by the department [, EXCEPT THAT A PLACER MINER MAY FILE THE ANNUAL PLACER MINING APPLICATION]. The following information must be provided:

...

(Eff. 8/9/86, Register 99; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.65.010 AS 43.65.030

MEMORANDUM

State of Alaska Department of Law

To: The Honorable Kevin Meyer
Lieutenant Governor

Date: June 5, 2020

File No.: 2019200465

Tel. No.: 465-3600

From: Susan R. Pollard *SRP*
Chief Assistant Attorney General
and Regulations Attorney
Legislation and Regulations Section

Re: Department of Revenue Regulation
re: 15 AAC 40, 50, 52, 60, 65, 98:
Tax Division: Repeal of Regulations
Related to Excise Taxes under Title
15

The Department of Law has reviewed the attached regulations of the Department of Revenue against the statutory standards of the Administrative Procedure Act. Based upon our review, we find no legal problems. This memorandum constitutes the written statement of approval under AS 44.62.060(b) and (c) that authorizes your office to file the attached regulations. The regulations were adopted by the Department of Revenue after the close of the public comment period. The regulations streamline state regulations by amending or repealing tax regulations that mimic statutory language or are otherwise unnecessary related to motor fuel taxes, tobacco taxes and sales, transportation taxes, alcoholic beverage taxes, and a mining license tax, as well as conforming amendments to reflect the repeals.

The November 28, 2019, public notice and the January 28, 2020, adoption order both state that this action is not expected to require an increased appropriation. Therefore, a fiscal note under AS 44.62.195 is not required.

We have made some technical corrections to conform the regulations in accordance with AS 44.62.125. The corrections are shown on the attached copy of the regulations.

SRP:sjw

cc w/enc:

Hon. Lucinda Mahoney, Commissioner
Department of Revenue

Colleen Glover, Director
Tax Division
Department of Revenue

Susan Jakonis, Regulations Contact
Department of Revenue
Mary Gramling, Assistant Attorney General
Department of Law

NOTICE OF PROPOSED CHANGES TO TAXES FOR MOTOR FUEL, TOBACCO,
ALCOHOLIC BEVERAGES, AND MINING IN THE REGULATIONS OF THE
DEPARTMENT OF REVENUE

BRIEF DESCRIPTION

The Department of Revenue proposes to change regulations on excise taxes.

The Alaska Department of Revenue (department) proposes to repeal some existing regulations in the following chapters of Title 15 of the Alaska Administrative Code: 15 AAC 40, Motor Fuel Tax; 15 AAC 50, Tobacco Taxes and Sales; 15 AAC 52, Transportation Taxes; 15 AAC 60, Excise Tax on Alcoholic Beverages; and 15 AAC 65, Mining License Tax. The regulations are proposed for repeal because the regulations mimic existing statutes, are unnecessary, have been superseded, or are otherwise no longer in effect. In addition, the department proposes to make any necessary conforming changes resulting from the repeals. Other minor changes or repeals proposed by the public may also be considered by the department.

The Department of Revenue proposes to repeal or amend regulations under 15 AAC 40, Motor Fuel; 15 AAC 50, Tobacco Taxes and Sales; 15 AAC 52, Transportation Taxes; 15 AAC 60, Excise Tax on Alcoholic Beverages; and 15 AAC 65, Mining License Tax, of the Alaska Administrative Code including the following:

The following mimic existing statutes:

- (1) **Motor Fuel Tax, 15 AAC 40.600, Qualified dealer license;**
- (2) **Tobacco Taxes and Sales, 15 AAC 50.030(a), License fees; 15 AAC 50.050(a) – (b), License transfer; 15 AAC 50.060, License refunds; 15 AAC 50.070, License revocation and suspension;**

The following are unnecessary, outdated, or superseded :

- (3) **Tobacco Taxes and Sales: 15 AAC 50.090(a) & (b), Cigarette tax, the regulation is outdated and has been superseded by AS 43.50.090; 15 AAC 50.110(b) & (c), Tax credits and refunds, the form referenced no longer exists; 15 AAC 50.150, Manufacturer's report, a manufacturer's report is not required by statute; 15 AAC 50.180(a) & (b), Penalties and interest, the subsections were written prior to tax stamps and are now superseded by statute;**
- (4) **Transportation Taxes: 15 AAC 52.091, Applicability to contracts executed before January 1, 2004, the regulation is outdated;**
- (5) **Excise Tax on Alcoholic Beverages: 15 AAC 60.010(b), Filing requirement, no statutory requirement to collect data exists; 15 AAC 60.060(b), Application for warehouse license; 15 AAC 60.080(b), Warehouse bonds; 15 AAC 60.090(b)(5), Revocation of warehouse license, these regulations are unnecessary; 15 AAC 60.110(a) & (b), Transition, the transition language is outdated; 15 AAC 60.120, Penalty, the regulation is superseded by AS 43.05.220; 15 AAC 60.310(4), General definition, the references to real property are also proposed for repeal;**

- (6) **Mining License Tax: 15 AAC 65.010(d),** When license is required, the examples are too limiting; **15 AAC 65.020(a), Mining license application and renewal,** the placer miner language is outdated;

A conforming change is proposed to **15 AAC 60.050(a), Licensed warehouses.**

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments to: Susan Jakonis, Income & Excise Tax Specialist, Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. Additionally, the Department of Revenue will accept comments by electronic mail to susan.jakonis@alaska.gov, or by facsimile at (907) 269-6644. **Comments must be received no later than 4:00 p.m., on December 31, 2019.**

You may submit written questions relevant to the proposed action to Susan Jakonis. The questions must be received at least 10 days before the end of the public comment period. The department will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and Tax Division website at (<http://www.tax.alaska.gov>).

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System, the Tax Division website, and by contacting Susan Jakonis.

After the public comment period ends on Tuesday, December 31, 2019, the department will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. **You should comment during the time allowed if your interests could be affected.** Written comments received are public records and are subject to public inspection.

Statutory Authority: AS 43.05.080; AS 43.50.150; AS 43.50.370; AS 43.50.490; and AS 43.52.080.

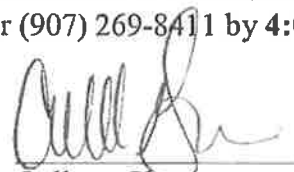
Statutes Being Implemented, Interpreted, or Made Specific: AS 43.05.010; AS 43.10.080; AS 43.40.100; AS 43.50.030; AS 43.50.050-.100; AS 43.50.335; AS 43.52.010-060; AS 43.60.010-.040; AS 43.65.010; and AS 43.65.030.

Fiscal Information: The proposed regulation changes are not expected to require an increased appropriation.

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list server to receive email notification of any proposed action you may do so at <http://list.state.ak.us>. Simply scroll down to the links beginning with "tax-".

The department reserves the right to waive technical defects in this publication. Individuals with disabilities who may need auxiliary aides, services, or special modifications to participate in this process must contact the above address, email, or the TDD number (907) 269-8411 by **4:00 pm, December 18, 2019.**

November 22, 2019
Anchorage, Alaska

A handwritten signature in black ink, appearing to read 'Colleen Glover', written over a horizontal line.

Colleen Glover
Director, Tax Division
(907) 269-6620

ADDITIONAL REGULATION NOTICE INFORMATION
(AS 44.62.190(d))

1. Adopting agency: Department of Revenue
2. General subject of regulation: Repeals and conforming amendments
3. Citation of regulation (may be grouped): 15 AAC 40 section to be repealed or amended: 600; 15 AAC 50 sections to be repealed or amended: 030(a), 050(a) – (b), 060, 070, 090(a) & (b), 110(b) & (c), 150, and 180; 15 AAC 52 section to be repealed or amended: 091; 15 AAC 60 sections to be repealed or amended: 010(b), 050(a)(2), 060(b), 080(b), 090(b)(5), 110, 120, and 310(4); 15 AAC 65 sections to be repealed or amended: 010(d) and 020(a).
4. Department of Law file number, if any: 2019200465
5. Reason for the proposed action:

☐ Compliance with federal law or action (identify): _____
☒ Compliance with new or changed state statute
☐ Compliance with federal or state court decision (identify): _____
☐ Development of program standards
☒ Other (identify): Repeal existing regulations that are no longer of any force or effect..
6. Appropriation/Allocation: Tax Division, Revenue Operations
7. Estimated annual cost to comply with the proposed action to:

A private person: \$0. The department does not expect additional costs to a private person.
Another state agency: \$0. The department does not expect additional costs to any other state agency.
A municipality: \$0. The department does not expect additional costs to a municipality.

8. Cost of implementation to the state agency and available funding (in thousands of dollars):

	Initial Year FY <u>2020</u>	Subsequent Years
Operating Cost	\$ <u>0</u>	\$ <u>0</u>
Capital Cost	\$ <u>0</u>	\$ <u>0</u>
1002 Federal receipts	\$ <u>0</u>	\$ <u>0</u>
1003 General fund match	\$ <u>0</u>	\$ <u>0</u>
1004 General fund	\$ <u>0</u>	\$ <u>0</u>
1005 General fund/ program	\$ <u>0</u>	\$ <u>0</u>
Other (identify)	\$ <u>0</u>	\$ <u>0</u>

9. The name of the contact person for the regulation:

Name: Susan Jakonis
Title: Income & Excise Tax Specialist
Address: 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501
Telephone: (907) 269-0082
E-mail address: susan.jakonis@alaska.gov

10. The origin of the proposed action:

☐ Staff of state agency
☐ Federal government
☐ General public
☐ Petition for regulation change⁷
☒ Other (identify): Request of the Governor

11. Date: 11/22/19 Prepared by: Susan Jakonis

Name : Susan M. Jakonis
Income & Excise Tax Specialist
Telephone: (907) 269-0082

ANCHORAGE DAILY NEWS

AFFIDAVIT OF PUBLICATION

Account #: 270235 ST OF AK/DEPT OF REVENUE/TAX IDIV
PO BOX 110420, JUNEAU, AK 99811

Order #: W0012559

Cost: \$617.56

STATE OF ALASKA
THIRD JUDICIAL DISTRICT

Lisi Misa being first duly sworn on oath deposes and says that she is a representative of the Anchorage Daily News, a daily newspaper. That said newspaper has been approved by the Third Judicial Court, Anchorage, Alaska, and it now and has been published in the English language continually as a daily newspaper in Anchorage, Alaska, and it is now and during all said time was printed in an office maintained at the afore-said place of publication of said newspaper. That the annexed is a copy of an advertisement as it was published in regular issues (and not in supplemental form) of said newspaper on

11/28/2019

DEC 09 2019

Tax Division JNU

DEC 12 2019

Department of Revenue
Anchorage

and that Alaska newspaper was regularly distributed to its subscribers during all of said period. That the full amount of the fee charged for the foregoing publication is not in excess of the rate charged private individuals.

Signed

Subscribed and sworn to before me
this 2nd day of December 2019.

Notary Public in and for
The State of Alaska.
Third Division
Anchorage, Alaska

MY COMMISSION EXPIRES

7/14/2020

STATE OF ALASKA
NOTARY
PUBLIC
Jada L. Nowling

NOTICE OF PROPOSED CHANGES TO TAXES FOR MOTOR FUEL, TOBACCO, ALCOHOLIC BEVERAGES, AND MINING IN THE REGULATIONS OF THE DEPARTMENT OF REVENUE

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(1) Motor Fuel Tax, 15 AAC 40.600, Qualified dealer license; (2) Tobacco Taxes and Sales, 15 AAC 50.030(a), License fee; 15 AAC 50.050(a) - (b), License transfer; 15 AAC 50.060, License refunds; 15 AAC 50.070, License revocation and suspension;

The following are unnecessary, outdated, or superseded: (3) Tobacco Taxes and Sales, 15 AAC 50.090(a) & (b), Cigarette tax, the regulation is outdated and has been superseded by AS 43.50.090; 15 AAC 50.110(b) & (c), Tax credits and refunds, the form referenced no longer exists; 15 AAC 50.150, Manufacturer's report, a manufacturer's report is not required by statute; 15 AAC 50.180(a) & (b), Penalties and interest, the subsections were written prior to tax stamps and are now superseded by statute; (4) Transportation Taxes, 15 AAC 52.091, Applicability to contracts executed before January 1, 2004, the regulation is outdated;

(5) Excise Tax on Alcoholic Beverages, 15 AAC 60.010(b), Filing requirement, no statutory requirement to collect data exists; 15 AAC 60.060(b), Application for warehouse license; 15 AAC 60.080(b), Warehouse bonds; 15 AAC 60.090(b)(5), Revocation of warehouse license, these regulations are unnecessary; 15 AAC 60.110(a) & (b), Transition, the transition language is outdated; 15 AAC 60.120, Penalty, the regulation is superseded by AS 43.05.220; 15 AAC 60.310(a), General definition, the references to real property are also proposed for repeal; (6) Mining License Tax, 15 AAC 65.010(d), When license is required, the examples are too limiting; 15 AAC 65.020(a), Mining license application and renewal, the placer miner language is outdated;

A conforming change is proposed to 15 AAC 60.050(a), Licensed warehouses.

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments to: Susan Jakonis, Income & Excise Tax Specialist, Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. Additionally, the Department of Revenue will accept comments by electronic mail to susan.jakonis@alaska.gov, or by facsimile at (907) 269-6644. Comments must be received no later than 4:00 p.m., on December 31, 2019.

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Statutory Authority: AS 43.05.080; AS 43.50.150; AS 43.50.370; AS 43.50.490; and AS 43.52.080.

Statutes Being Implemented, Interpreted, or Made Specific: AS 43.05.010; AS 43.10.080; AS 43.40.100; AS 43.50.030; AS 43.50.050-100; AS 43.50.335; AS 43.52.010-060; AS 43.60.010-040; AS 43.65.010; and AS 43.65.030.

Fiscal Information: The proposed regulation changes are not expected to require an increased appropriation.

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list server to receive email notification of any proposed action you may do so at <http://list.state.ak.us>. Simply scroll down to the links beginning with "tax".

The department reserves the right to waive technical defects in this publication, individuals with disabilities who may need auxiliary aides, services, or special modifications to participate in this process must contact the above address, email, or the TDD number (907) 269-8411 by 4:00 pm, December 18, 2019.

November 22, 2019
Anchorage, Alaska
/s/ Colleen Glover
Director, Tax Division
(907) 269-6620

Published: November 28, 2019

AFFIDAVIT OF NOTICE OF PROPOSED REGULATION
AND FURNISHING OF ADDITIONAL INFORMATION

I, Susan Jakonis, Income and Excise Tax Specialist, of the Department of Revenue, being sworn, state the following:

As required by AS 44.62.190, notice of the proposed adoption of changes to 15 AAC 40, Motor Fuel; 15 AAC 50, Tobacco Taxes and Sales; 15 AAC 52, Transportation Taxes; 15 AAC 60, Excise Tax on Alcoholic Beverages; and 15 AAC 65, Mining License Tax has been given by being

- (1) published in a newspaper or trade publication;
- (2) furnished to every person who has filed a request for notice of proposed action with the state agency;
- (3) furnished to appropriate state officials;
- (4) furnished to interested persons;
- (5) furnished to the Department of Law, along with a copy of the proposed regulation;
- (6) furnished electronically to incumbent State of Alaska legislators;
- (7) posted on the Alaska Online Public Notice System as required by AS 44.62.175(a)(1) and (b) and 44.62.190(a)(1).

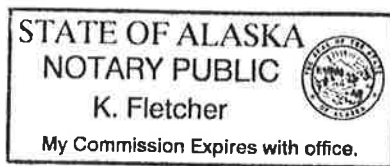
As required by AS 44.62.190, additional regulation notice information regarding the proposed adoption of the regulation changes described above has been furnished to interested persons and those in (2), (4), and (6) of the list above. The additional regulation notice information also has been posted on the Alaska Online Public Notice System.

Date: 11/10/20



Susan Jakonis, Income and Excise Tax Specialist

Subscribed and sworn to me at Anchorage on
01/10/2020.





Notary Public in and for the State of Alaska

AFFIDAVIT OF AGENCY RECORD OF PUBLIC COMMENT

I, Susan Jakonis, Income and Excise Tax Specialist for the Department of Revenue, under penalty of perjury, state the following:

In compliance with AS 44.62.215, the Department of Revenue has kept a record of its use or rejection of factual or other substantive information that was submitted in writing as public comment and that was relevant to the accuracy, coverage, or other aspect of the Department of Revenue regulations on Excise Taxes.

There is no notary public or other official empowered to administer oaths available to notarize this document as a result of social distancing requirements implemented statewide.

I certify under penalty of perjury that the foregoing is true.

Date: 5/29/2020

DocuSigned by:



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Susan Jakonis, Income and Excise Tax Specialist

State of Alaska
Anchorage