

15 AAC 52 is amended by adding new sections to read:

**Article 2. Excise Tax on Travel Aboard Commercial Passenger Vessels.**

**Section**

210. Collection and payment of commercial passenger vessel tax

220. Exemptions

240. Returns

250. Records retention and inspection

295. Definitions

**15 AAC 52.210. Collection and payment of commercial passenger vessel tax.** (a) A person required under AS 43.52.220 to collect from a passenger and remit to the department a tax imposed by AS 43.52.200 - 43.52.295 shall

(1) collect the tax from the passenger on or before completion of the voyage, regardless of billing practices, installment agreements, credit procedures, or bad debts; and

(2) pay the tax to the department on or before the end of the month following the month in which the voyage ended.

(b) The tax imposed by AS 43.52.200 - 43.52.295 applies to a passenger provided a voyage under a promotion, contest, or other agreement for which the passenger did not compensate the person who provided travel aboard the commercial vessel. (Eff. \_\_/\_\_/\_\_, Register \_\_)

**Authority:** AS 43.05.080 AS 43.52.220 AS 43.52.240

**15 AAC 52.220. Exemptions.** The tax imposed by AS 43.52.200 - 43.52.295 does not apply to passengers on board a commercial passenger vessel that does not anchor or moor in state marine waters with the intent to allow passengers to disembark. (Eff. \_\_\_/\_\_\_/\_\_\_, Register \_\_\_)

**Authority:** AS 43.05.080 AS 43.52.220 AS 43.52.240

**15 AAC 52.240. Returns.** (a) A person required to collect and pay the tax imposed by AS 43.52.200 - 43.52.295 shall file with the department a separate return for each commercial passenger vessel providing overnight accommodations in state marine waters for each calendar month for all passengers whose voyage ended during that calendar month.

(b) The return must be signed under penalty of perjury by the person filing the return. The return must be on a form or in a format prescribed by the department and must include

(1) the name, federal taxpayer identification number, address, telephone number, and other contact information of the person filing the return;

(2) the name and call sign of the commercial passenger vessel providing the voyage; and

(3) a schedule of all voyages that the commercial passenger vessel completed during the month; the schedule must include, by voyage, the

(A) beginning and ending date of the voyage;

(B) total number of passengers subject to the excise tax;

(C) name of the port where the voyage originated;

(D) names of the first five ports of call in the state;

(E) number of passengers on board the vessel at each port of call identified in (D) of this paragraph; and

(F) name of the port where the voyage ended.

(c) Subject to 15 AAC 05.310(h), the filing of the return and the remittance of the total taxes must be made not later than the end of the month following the month in which the voyage ended. (Eff. \_\_/\_\_/\_\_, Register \_\_)

**Authority:** AS 43.05.080 AS 43.52.220 AS 43.52.230 AS 43.52.240

**15 AAC 52.250. Records retention and inspection.** (a) A person required to file the return under 15 AAC 52.240 shall preserve in hard copy or electronic format for three years all books, records, and any other data utilized to complete the return, including passenger manifests and passenger names, addresses, and telephone numbers.

(b) A book, record, or other piece of data required to be preserved under this section must be available for inspection and copying at any time upon oral or written demand by the department or its authorized agent. (Eff. \_\_/\_\_/\_\_, Register \_\_)

**Authority:** AS 43.05.080 AS 43.52.220 AS 43.52.230 AS 43.52.240

**15 AAC 52.295. Definitions.** (a) In 15 AAC 52.210 - 15 AAC 52.295, "passenger manifest" means a document stating the total number of passengers aboard the commercial passenger vessel at the time the vessel enters the boundaries of a port of call within the state.

(b) In AS 43.52.295, "itinerary" means a trip or journey

(1) commencing in a port within or outside of the state; and

(2) having at least one port of call within the state.

(c) In AS 43.52.200 - 43.52.295 and 15 AAC 52.210 - 15 AAC 52.295, unless the context requires otherwise,

(1) "municipality" has the meaning given in AS 29.71.800;

(2) "port of call" means a municipality at which a commercial passenger vessel commences or ends a voyage or stops during a voyage, and

(A) at which the commercial passenger vessel embarks or disembarks passengers; or

(B) to which a commercial passenger vessel lighters passengers. (Eff.

\_\_\_/\_\_\_/\_\_\_, Register \_\_\_)

**Authority:** AS 43.05.080 AS 43.52.220 AS 43.52.230 AS 43.52.240