

July 13, 2009

**RE: Reinstatement of Alaska State Motor Fuel Tax**

Alaska Qualified Dealers:

Senate Bill 4002 allowed for a one year suspension of the State Motor Fuel tax from September 1, 2008 through August 31, 2009. Beginning at midnight on September 1, 2009, the motor fuel tax is to be reinstated at the same rates they were prior to the suspension.

Fuel Type	Fuel Use	Tax Rate per Gallon
Diesel	Highway	8¢
Diesel	Marine	5¢
Gasoline	Highway	8¢
Gasoline	Marine	5¢
Jet-A	Jet Fuel	3.2¢
Aviation Gasoline	Aviation Fuel	4.7¢
Gasohol	Highway	8¢

Please revert to the tax return in use prior to September 1, 2008. You can find the current motor fuel forms at: <http://www.tax.alaska.gov/programs/programs/forms/index.aspx?60210>. You will be able to open the tax return in both PDF (not a fill-in form) and Excel (writable form) versions, and they will appear without a date or any identification as being post-suspension. For those of you that have already downloaded and are currently using an electronic form, once you enter the month and year, the form macros will recognize that it should be inputting and calculating the taxes. If you have any problems, please contact us.

A copy of the final legislation can be found on the State Legislature website at: <http://www.legis.state.ak.us/PDF/25/Bills/SB4002E.pdf>.

I would also like to take this opportunity to remind you that AS 43.40.050 requires that any entity filing a Claim for Refund submit original purchase invoices that show taxes paid at the time of purchase as a separate line item. If you haven't previously included a separate line for state motor fuel tax, please begin doing so to enable your customers to file a Claim for Refund should they use their fuel in an exempt or partially exempt manner.

If you have any questions about the motor fuel tax reinstatement, or the motor fuel tax program as a whole, please contact one of the following:

Jamie Taylor  
907-269-6948

Barry Grafel  
907-269-3952

R. Collins Mount  
907-269-0816

Sincerely,  
State of Alaska Department of Revenue  
Tax Division, Motor Fuel Program