

# STATE OF ALASKA

## DEPARTMENT OF REVENUE

*Tax Division*

**Sean Parnell, Governor**

□ 550 W Seventh, Suite 500  
Anchorage, AK 99501-3566  
907.269.6620

[www.tax.alaska.gov](http://www.tax.alaska.gov)

August 27, 2010

### **IMPORTANT CHANGES TO THE ALASKA COMMERCIAL PASSENGER VESSEL EXCISE TAX**

On June 24, 2010, Governor Parnell signed legislation (CSSB 312(FIN) am H), which makes changes to Alaska's [Commercial Passenger Vessel](#) Excise Tax (AS 43.52). This legislation is effective October 31, 2010.

The legislation reduces the rate of tax from \$46.00 to \$34.50 per passenger for each voyage.

The legislation further reduces the tax levied on a passenger by the amount of a tax that is imposed and collected on the passenger by the cities of Juneau and Ketchikan. For the rate of tax imposed by those cities for the 2011 cruise ship season and beyond, please contact those cities directly.

The legislation increases revenue sharing from the first 5 ports of call in the state to the first 7 ports of call in the state. Taxpayers will be required to provide the number of passengers on board the vessel at the first 7 ports of call in the state.

These changes will be in effect for the 2011 cruise ship season.

The main language of this bill can be found at: [www.legis.state.ak.us/basis](http://www.legis.state.ak.us/basis) by typing SB 312 in the "Basis Navigation" search.

Please email your questions to Jonathan Page at [jonathan.page@alaska.gov](mailto:jonathan.page@alaska.gov) or call him at (907) 269-1023.

Tax Division  
CPV Excise Audit