

NOTICE OF PROPOSED CHANGES IN THE  
REGULATIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue proposes to adopt regulation changes in Title 15 of the Alaska Administrative Code, dealing with the excise tax on travel aboard commercial passenger vessels, including the following new provisions:

- (1) 15 AAC 52.240(a) further defines when a commercial vessel is required to collect and pay tax and file a return.
- (2) 15 AAC 52.240(b) addresses that a return must list the names and port codes for the first seven ports of call in the state.
- (3) 15 AAC 52.240(b) also addresses that for each tax imposed and collected by home rule or general law municipality on a passenger traveling on a commercial passenger vessel, the tax return must include the name of the home rule or general law municipality, the amount of tax imposed, and the number of passengers charged the tax.
- (4) 15 AAC 52.250(a) amends the record retention requirements to include records relating to levies imposed and collected by home rule or general law municipalities.

You may comment on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes, by submitting written comments to the Department of Revenue at 550 West 7<sup>th</sup> Avenue, Suite 500, Anchorage, Alaska, 99501 or by emailing Janis Hales at [janis.hales@alaska.gov](mailto:janis.hales@alaska.gov). The comments must be received no later than 4:30 p.m. on May 4, 2011.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Janis Hales at (907) 269-6627 no later than April 25, 2011 to ensure that any necessary accommodations can be provided.

For a copy of the proposed regulation changes, contact Janis Hales at 907-269-6627, or go to [www.tax.state.ak.us](http://www.tax.state.ak.us).

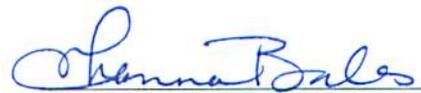
After the public comment period ends, the Department of Revenue will either adopt these or other provisions dealing with the same subject, without further notice, or decide to take no action on them. The language of the final regulations may be different from that of the proposed regulations. **YOU SHOULD COMMENT DURING THE TIME ALLOWED IF YOUR INTERESTS COULD BE AFFECTED.**

**Statutory Authority:** AS 43.52.240

**Statutes Being Implemented, Interpreted, or Made Specific:** AS 43.52.200; AS 43.52.230; AS 43.52.255

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

DATE: 3/30/11

  
Johanna D. Bales, Tax Division

ADDITIONAL REGULATIONS NOTICE INFORMATION  
(AS 44.62.190(d))

1. Adopting agency: Department of Revenue
2. General subject of regulation: Travel aboard commercial passenger vessels
3. Citation of regulation: 15 AAC 52.240, 15 AAC 52.250
4. Reason for the proposed action:
  - compliance with federal law
  - compliance with new or changed state statute
  - compliance with court order
  - development of program standards
  - other: (please list)
5. RDU/component affected: Tax Division
6. Cost of implementation to the state agency and available funding (in thousands of dollars):

	Initial Year FY 2011	Subsequent Years
Operating Cost	\$0	\$0
Capital Cost	\$0	\$0
Federal receipts	\$0	\$0
General fund match	\$0	\$0
General fund	\$0	\$0
General fund/ program receipts	\$0	\$0
General fund/ mental health	\$0	\$0
Other funds (specify)	\$0	\$0

7. The name of the contact person for the regulations:

Name: Janis Hales  
Title: Income & Excise Specialist  
Address: 550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, AK 99501  
Telephone: 907-269-6627  
E-mail address: janis.hales@alaska.gov

8. The origin of the proposed action:

staff of state agency  
 federal government  
 general public  
 petition for regulation change  
 other (please list)

9. Date: 3/30/2011

Prepared by: 

Name: Johanna D. Bales  
Title: Acting Director, Tax Division  
Telephone: 907-269-6620