

15 AAC 52.240 is amended, and adding a new subsection to read:

**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 **that anchors or moors on the state's** [IN STATE] marine water **with the intent to allow passengers to embark or disembark,** 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 and port codes designated by the department of the first **seven**

[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; **and** [.]

**(G) for each tax imposed and collected by a home rule or general law municipality on a passenger traveling on a commercial passenger vessel**

**(i) the name of the home rule or general law municipality;**

**(ii) the amount of tax imposed; and**

**(iii) the number of passengers upon which the tax was imposed and collected.**

(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: 5/3/2007, Register 182; am \_\_/\_\_/\_\_\_\_, Register \_\_)

**Authority:** AS 43.05.080 AS 43.52.230 AS 52.240  
AS43.52.220

15 AAC 52.250 is amended to read:

**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, [.] **and the amount of levies imposed and collected by home rule or general law municipalities.**

(Eff: 5/3/2007, Register 182; am \_\_/\_\_/\_\_\_\_, Register \_\_)

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