

ORDER ADOPTING CHANGES TO
REGULATIONS OF THE DEPARTMENT OF REVENUE

The attached two pages of regulations, dealing with the commercial passenger vessel tax, are adopted and certified to be a correct copy of the regulation changes that the Department of Revenue adopts under the authority of AS 43.52.200 – 43.52.295 and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

Although no public comments were received, the Department of Revenue paid special attention to the cost to private persons of the regulatory action being taken.

The regulation changes adopted under this order take effect on the 30th day after they have been filed by the lieutenant governor as provided in AS 44.62.180.

DATE: 5/27/11
Anchorage, Alaska

Bryan Butcher for
Bryan Butcher, Commissioner
Department of Revenue

FILING CERTIFICATION

v Scott Clark for

I, Mead Treadwell, Lieutenant Governor for the State of Alaska, certify that on

June 1, 2011, at 1:07 p.m., I filed the attached regulations according to the provisions of AS 44.62.040 - 44.62.120.

Scott Clark for
Lieutenant Governor Mead Treadwell

Effective: July 1, 2011

Register: 198, 2011 July

State of Alaska
Department of Revenue

Commissioner Bryan Butcher



SEAN PARNELL, GOVERNOR

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DELEGATION OF AUTHORITY

In accordance with AS 44.17.010, the authority and responsibility for adopting regulations under the Alaska Administrative Procedure Act for the following is hereby delegated to

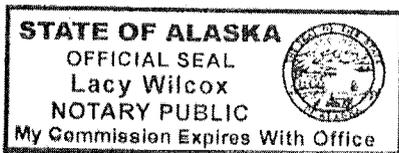
Bruce Tangeman, Deputy Commissioner, when I am unavailable:

- Alaska Net Income Tax Act (AS 43.20),
- Estate Tax (AS 43.31),
- Motor Fuel Tax (AS 43.40),
- Tobacco Taxes and Sales (AS 43.50),
- Transportation Taxes (AS 43.52),
- Oil and Gas Production Taxes and Oil Surcharge (AS 43.55),
- Oil and Gas Exploration, Production and Pipeline Transportation
- Property Taxes (AS 43.56),
- Excise Tax on Alcoholic Beverages (AS 43.60),
- Mining License Tax (AS 43.65),
- Fisheries Business License and Taxes (AS 43.75),
- Fisheries Taxes and Assessments (AS 43.76),
- Fishery Resource Landing Tax (AS 43.77),
- Tire Fees (AS 43.98.025),
- Games of Chance and Contests of Skill (AS 05.15),
- Unclaimed Property (AS 34.45)

SIGNED:

Bryan Butcher
Commissioner
Department of Revenue

SIGNED AND SWORN TO BEFORE ME THIS 18TH DAY OF JANUARY, 2011.



SIGNED:

Notary Public in and for the
State of Alaska

MY COMMISSION EXPIRES: with office

FOR DELEGATION OF THE LIEUTENANT GOVERNOR'S AUTHORITY

I, MEAD TREADWELL, LIEUTENANT GOVERNOR OF THE STATE OF ALASKA, designate the following state employee to perform the Administrative Procedures Act filing functions of the Office of the Lieutenant Governor:

Scott Clark, SPECIAL ASSISTANT



IN TESTIMONY WHEREOF, I have signed and affixed the Seal of the State of Alaska, in Juneau, on December 8, 2010.

A handwritten signature in black ink, appearing to read "Mead Treadwell", is written over a horizontal dotted line.

**MEAD TREADWELL
LIEUTENANT GOVERNOR**

15 AAC 52.240(a) is amended to read:

(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,** [WATERS] for each calendar month for all passengers whose voyage ended during that calendar month.

15 AAC 52.240(b)(3) is amended to read:

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

(A) **the** beginning and ending date of the voyage;

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

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

(D) **the** names **and port codes designated by the department** of the first **seven** [FIVE] ports of call in the state;

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

(F) **the** 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

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

(Eff. 5/3/2007, Register 182; am 7 / 1 / 2011, Register 198)

Authority: AS 43.05.080 AS 43.52.230 AS 43.52.240
AS 43.52.220

15 AAC 52.250(a) is amended to read:

(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

(1) passenger manifests;

(2) [AND] passenger names, addresses, and telephone numbers; and

(3) the amount of levies imposed and collected by home rule or general law

municipalities.

(Eff. 5/3/2007, Register 182; am 7 / 1 / 2011, Register 198)

Authority: AS 43.05.080 AS 43.52.230 AS 43.52.240
AS 43.52.220