

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

Brief Description

The Department of Revenue proposes to adopt regulation changes addressing the following aspects of the motor fuel tax: certificates of use, qualified dealer licenses, bonding requirements, and definitions.

The Department of Revenue proposes to adopt regulation changes in Title 15 of the Alaska Administrative Code, dealing with motor fuel tax, including the following:

- (1) 15 AAC 40.330, Certificate of use, is proposed to be changed to address the exemption of heating fuel from the certificate of use requirement.
- (2) 15 AAC 40.600, Qualified dealer license, is proposed to be changed to clarify the eligibility requirements for licensure, to specify circumstances under which a license may be denied, and to address the expiration, renewal, and transferability of licenses, as well as the appeal of license denials and nonrenewals.
- (3) 15 AAC 40.610, Bonding requirement, is proposed to be changed to address the duration of the bonding requirement and to specify additional forms of security that may be accepted instead of a bond.
- (4) 15 AAC 40.610(c), which deals with bonding requirements in the event a licensee fails to file tax returns or pay taxes, is proposed to be repealed.
- (5) 15 AAC 40.615 is proposed to be added to specify when a demand will be made on a bond or other form of security.
- (6) 15 AAC 40.620, Revocation of qualified dealer license, is proposed to be changed to clarify the circumstances under which a license may be revoked and to specify when a license must be surrendered.
- (7) 15 AAC 40.900, Definitions, is proposed to be changed by amending the definition of "responsible person" and by defining the term "foreign country".

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 James Fletcher at the Department of Revenue at 550 West 7th Avenue, Suite 500, Anchorage, Alaska, 99501. Additionally, the Department of Revenue will accept comments by electronic mail at james.fletcher@alaska.gov. The comments must be received no later than 4:00p.m. on July 12, 2013. Written comments received are public records and are subject to public inspection.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact James Fletcher at 907-375-7706, no later than June 25, 2013 to ensure that any necessary accommodations can be provided.

For a copy of the proposed regulation changes, contact James Fletcher at 907-375-7706, or go to www.tax.state.ak.us and select the appropriate link under Regulations, Other Taxes, Draft Regulations.

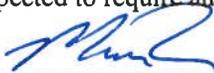
After the public comment period ends, the Department of Revenue will either adopt these or other provisions dealing with the same subject, without further notice, or decide to take no action on them. The language of the final regulations may be different from that of the proposed regulations. **YOU SHOULD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

Statutory Authority: AS 43.05.080; AS 43.40.100

Statutes Being Implemented, Interpreted, or Made Specific: AS 43.05.150; AS 43.40.015; AS 43.40.100

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

DATE: 6-7-13


Matthew R. Fonder, Director, Tax Division