

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

Brief Description: The Department of Revenue proposes to adopt regulations changes in the area of Vehicle Rental Tax dealing with rentals that exceed 90 days.

The Department of Revenue proposes to adopt regulations changes in Title 15, Chapter 52, of the Alaska Administrative Code, dealing with Vehicle Rental Tax, including the following:

- (1) 15 AAC 52.030 will be amended to allow extensions of rental contracts for periods of less than 90 days to be combined with original rental contracts with periods exceeding 90 days when determining whether the tax is required to be paid on the contract extension.

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 Johanna Bales 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 johanna.bales@alaska.gov. The comments must be received no later than 4:00 p.m. on March 10, 2014. 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 Johanna Bales at 907-269-6628, no later than February 26, 2014 to ensure that any necessary accommodations can be provided.

For a copy of the proposed regulation changes, contact Johanna Bales at 907-269-6628, 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 43.52.050, and AS 43.52.080

Statutes Being Implemented, Interpreted, or Made Specific: AS 43.52.010 and AS 43.52.030

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

2/4/14
Date


Matthew R. Fonder, Director, Tax Division