



June 10, 2015

## **IMPORTANT CHANGES TO THE ALASKA MOTOR FUEL TAX RETURN**

On April 18, 2015, the Alaska Legislature passed legislation (HB 158) which makes changes to Alaska's Motor Fuel Tax Return. This legislation will be effective July 1, 2015.

This legislation amends Alaska Statutes 43.40 by adding a surcharge of \$0.0095 per gallon on refined fuel sold, transferred, or used in Alaska (AS 43.40.005(a)). Refined fuel is defined as fuel produced from oil that is used in an engine, machine, or contrivance that creates heat, energy, or power (AS 43.40.100(5)). Only refined fuel sold to federal and state agencies for official use, fuel refined and used outside the United State, liquefied petroleum gas, aviation fuel, and fuel sold or transferred between qualified dealers is exempt from the surcharge (AS 43.40.005(b)).

This legislation makes the qualified dealer licenses public information. Therefore, qualified dealer license information will be published on the Department of Revenue's website (AS 43.05.230(g)).

Taxpayers are encouraged to file their returns electronically using Revenue Online at <http://online-tax.alaska.gov>. New versions of the diesel, gasoline and gasohol tax returns and detailed instructions will also be available on or before July 1, 2015 at [www.tax.alaska.gov/motorfuel](http://www.tax.alaska.gov/motorfuel). Drafts of the forms will also be available at the same website.

If you have any questions about this legislation, please contact Emily Walker at 907.269.3979.