

NOTICE OF PROPOSED CHANGES TO EXCISE TAX ON TRAVEL ABOARD
COMMERCIAL PASSENGER VESSELS IN THE REGULATIONS OF THE DEPARTMENT
OF REVENUE

BRIEF DESCRIPTION

The Department of Revenue proposes to change regulations on commercial passenger vessels taxes.

The Alaska Department of Revenue (department) proposes to add regulations in Chapter 52 of Title 15 of the Alaska Administrative Code: 15 AAC 52, Transportation Taxes. The proposed regulations add language for the tax rates used in the tax reduction for local levies in effect as of December 17, 2007. Other minor changes or additions proposed by the public may also be considered by the department.

The Department of Revenue proposes to add regulations under 15 AAC 52, Transportation Taxes of the Alaska Administrative Code as follows:

The following is necessary:

15 AAC 52.255, Tax reduction for local levies, establishes tax rates and law in effect on December 17, 2007.

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments to: Susan Jakonis, Income & Excise Tax Specialist, Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. Additionally, the Department of Revenue will accept comments by electronic mail to susan.jakonis@alaska.gov, or by facsimile at (907) 269-6644. **Comments must be received no later than 4:00 p.m., on Monday, October 26, 2020.**

You may submit written questions relevant to the proposed action to Susan Jakonis. The questions must be received at least 10 days before the end of the public comment period. The department will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and Tax Division website at (<http://www.tax.alaska.gov>).

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System, the Tax Division website, and by contacting Susan Jakonis.

After the public comment period ends on Monday, October 26, 2020, the department will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. **You should comment during the time allowed if your interests could be affected.** Written comments received are public records and are subject to public inspection.

Statutory Authority: AS 43.05.080.

Statutes Being Implemented, Interpreted, or Made Specific: AS 43.52.255.

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

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list server to receive email notification of any proposed action you may do so at <http://list.state.ak.us>. Simply scroll down to the links beginning with "tax-".

The department reserves the right to waive technical defects in this publication. Individuals with disabilities who may need auxiliary aides, services, or special modifications to participate in this process must contact the above address, email, or the TDD number (907) 269-8411 by **4:00 pm, Monday, October 19, 2020.**

September 22, 2020
Anchorage, Alaska



Colleen M. Glover
Director, Tax Division
(907) 269-1033