

15 AAC 40.600 is repealed:

15 AAC 40.600. Qualified dealer license. Repealed. (Eff. 4/1/2001, Register 157; am 10/16/2013, Register 208; repealed 7 / 8 / 2020, Register 235)

~~Authority: AS 43.05.080 AS 43.40.100~~

15 AAC 40.610(a) is amended to read:

(a) A person applying for a qualified dealer license [UNDER 15 AAC 40.600(a)] must file a bond with the department in an amount equal to twice the estimated average monthly tax or \$5,000, whichever is greater. A person applying to renew a qualified dealer license must file either a new bond or a bond continuation certificate on a form or in a format prescribed by the department. The bond may not be cancelled and must remain in effect until the department determines that the assessment or collection of the motor fuel tax is satisfied or prohibited by the applicable statute of limitations. The department may accept other security in the amount required by this section instead of a bond, including a certificate of deposit, a cash deposit, or bank letter of credit.

(Eff. 4/1/2001, Register 157; am 10/16/2013, Register 208; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.40.100

The introductory language of 15 AAC 40.620(a) is amended to read:

(a) The department may revoke a qualified dealer license [ISSUED OR RENEWED UNDER 15 AAC 40.600] if

...

15 AAC 40.620(c) is amended to read:

(c) If the department revokes a qualified dealer license for failing to comply with AS 43.40, the person is not eligible for a new license until 60 days after the date of revocation. The person must apply for a new qualified dealer license [USING THE PROCEDURE SET OUT IN 15 AAC 40.600].

(Eff. 4/1/2001, Register 157; am 10/16/2013, Register 208; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.40.100

15 AAC 50.030(a) is repealed:

(a) Repealed 7 / 8 / 2020.

(Eff. 2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.50.040 AS 43.50.150
AS 43.50.030 AS 43.50.060

15 AAC 50.050(a) is repealed:

(a) Repealed 7 / 8 / 2020.

15 AAC 50.050(b) is repealed:

(b) Repealed 7 / 8 / 2020.

(Eff. 2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.50.050 AS 43.50.150
AS 43.50.040

15 AAC 50.060 is repealed:

15 AAC 50.060. License refunds. Repealed. (Eff. 2/27/83, Register 85; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.50.060~~ ~~AS 43.50.150~~ e

15 AAC 50.070 is repealed:

15 AAC 50.070. License revocation and suspension. Repealed. (Eff. 2/27/83, Register 85; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.50.070~~ ~~AS 43.50.150~~ e

15 AAC 50.090 is repealed:

15 AAC 50.090. Cigarette tax. Repealed. (Eff. 2/27/83, Register 85; am 3/28/86, Register 97; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.50.150~~ ~~AS 43.50.190~~ e
AS 43.50.090 o

15 AAC 50.110(b) is amended to read:

(b) [IF A CLAIM FOR CREDIT IS MADE FOR DESTROYED CIGARETTES, THE CLAIM FOR CREDIT MUST BE SUPPORTED BY A FORM ISSUED BY THE U.S. DEPARTMENT OF TREASURY SUBSTANTIATING THE DESTRUCTION.] If a claim for credit is made for cigarettes returned unsalable, the claim for credit must be supported by a credit invoice issued by the manufacturer.

15 AAC 50.110(c) is amended to read:

(c) If a person is entitled to a credit under this section after having filed a final return under 15 AAC 50.120(e), the person may claim a refund of the tax. A claim for refund must be filed on a form provided by the department and must include the number and circumstances of the cigarettes destroyed or returned unsalable. [A CLAIM FOR REFUND MUST ALSO BE SUPPORTED BY THE FORMS AND INVOICES REQUIRED BY (b) OF THIS SECTION.]

(Eff. 2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.50.090 AS 43.50.150

15 AAC 50.120(a) is amended to read:

(a) A person who during the preceding month first manufactures, imports, or acquires cigarettes in this state or who during the preceding month acquired cigarettes in this state upon which the tax has not been paid shall file a return at the end of the month, as required by this section, and pay the tax [AS REQUIRED BY 15 AAC 50.090].

(Eff. 2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 [AS 43.50.080] AS 43.50.150

An editor's note following 15 AAC 50.120 is added to read:

Editor's note: As of Register 235 (October 2020), the regulations attorney made technical corrections under ^{to} ~~AS 44.62.125(b)(6)~~ ^{7 e} deleting the obsolete citation to AS 43.50.080 from the authority citation that follows 15 AAC 50.120.

15 AAC 50.150 is repealed:

15 AAC 50.150. Manufacturer's report. Repealed. (Eff. 2/27/83, Register 85; repealed

7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.50.130~~ ~~AS 43.50.150~~ e

15 AAC 50.170 is amended to read:

15 AAC 50.170 Appeal.

^ Except in the case of a suspension or revocation of a license ^{under} AS 43.50 [UNDER 15 AAC 50.070], a

person aggrieved by an action of the department may file an appeal under AS 43.05.240. (Eff.

2/27/83, Register 85; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.05.240 AS 43.50.150

15 AAC 50.180 is repealed:

15 AAC 50.180. Penalties and interest. Repealed. (Eff. 2/27/83, Register 85; repealed

7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.05.225~~ ~~AS 43.50.150~~ e

~~AS 43.05.220(a)~~ ~~AS 43.50.100(d)~~ e

15 AAC 52.091 is repealed:

15 AAC 52.091. Applicability to contracts executed before January 1, 2004.

Repealed. (Eff. 1/8/2004, Register 169; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080~~ ~~AS 43.52.080~~ e

15 AAC 60.010(b) is repealed:

(b) Repealed 7 / 8 / 2020.

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.60.010 AS 43.60.020

15 AAC 60.050(a)(2) is amended to read:

(2) licensed by the department under 15 AAC 60 [15 AAC 60.050 —

15 AAC 60.120].

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.60.011

15 AAC 60.060(b) is repealed:

(b) Repealed 7 / 8 / 2020.

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.60.011

15 AAC 60.080(b) is repealed:

(b) Repealed 7 / 8 / 2020.

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.60.011 AS 43.60.040

15 AAC 60.090(b)(5) is repealed:

(5) repealed 7 / 8 / 2020;

(Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

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Authority: AS 43.05.080 AS 43.05.240 AS 43.60.011

15 AAC 60.110 is repealed:

15 AAC 60.110. Transition. Repealed. (Eff. 8/7/82, Register 83; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.080 AS 43.60.011 AS 43.60.020~~
AS 43.60.010

15 AAC 60.120 is repealed:

15 AAC 60.120. Penalty. Repealed. (Eff. 8/7/82, Register 83; repealed 7 / 8 / 2020, Register 235)

Authority: ~~AS 43.05.010 AS 43.05.220 AS 43.60.010~~
AS 43.05.080

15 AAC 60.310(4) is repealed:

(4) repealed 7 / 8 / 2020. (Eff. 8/7/82, Register 83; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.010 AS 43.60.010 AS 43.60.020
AS 43.05.080 AS 43.60.011 AS 43.60.040

15 AAC 65.010(d) is repealed:

(d) Repealed 7 / 8 / 2020. (Eff. 8/9/86, Register 99; repealed 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.65.010

The introductory language of 15 AAC 65.020(a) is amended to read:

(a) A person required to obtain a license by AS 43.65.010 and 15 AAC 65.010 shall file an application for a license on a form provided by the department [, EXCEPT THAT A PLACER MINER MAY FILE THE ANNUAL PLACER MINING APPLICATION]. The following information must be provided:

...

(Eff. 8/9/86, Register 99; am 7 / 8 / 2020, Register 235)

Authority: AS 43.05.080 AS 43.65.010 AS 43.65.030