

Department of Revenue
Post-Filing Notice
Adopted and Filed Repeal of Regulations Excise Tax

The Alaska Department of Revenue has adopted changes to regulations on Excise Taxes under 15 AAC 40, Motor Fuel Tax; 15 AAC 50, Tobacco Taxes and Sales; 15 AAC 52, Transportation Taxes; 15 AAC 60, Excise Tax on Alcoholic Beverages; and 15 AAC 65, Mining License Tax. The proposed changes were publicly noticed in November, 2019. The regulations were adopted by the Commissioner of Revenue on January 28, 2020. The regulations have been reviewed and approved by the Department of Law. The regulations were filed by the Lieutenant Governor on June 8, 2020 and become effective July 8, 2020. The regulations will be published in Register 235, October, 2020, of the Alaska Administrative Code.

The adopted regulations:

- Repealed the following regulations that mimicked existing statutes: 15 AAC 40.600, 15 AAC 50.030(a), 15 AAC 50.050(a) – (b), 15 AAC 50.060, and 15 AAC 50.070.
- Repealed or amended Tobacco Tax regulations that were unnecessary, outdated, or superseded in 15 AAC 50.090, 15 AAC 50.110(b) & (c), 15 AAC 50.150, 15 AAC 50.180.
- Repealed outdated regulations for Transportation Taxes in 15 AAC 52.091.
- Repealed the following regulations for Excise Taxes on Alcoholic Beverages that were unnecessary, outdated, or superseded: 15 AAC 60.010(b), 15 AAC 60.060(b), 15 AAC 60.080(b), 15 AAC 60.090(b)(5), 15 AAC 60.110, 15 AAC 60.120, 15 AAC 60.310(4),
- Repealed or amended outdated Mining License Tax regulations 15 AAC 65.010(d), 15 AAC 65.020(a).
- Made conforming changes.

To see the entire text of the final adopted and filed regulations select the following link:
www.tax.alaska.gov.

July 9, 2020