

ALASKA STATE LEGISLATURE

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Representative Pete Kott
District 17 – Eagle River

Released: January 20, 2004

Sponsor Statement for HB 347

**“An Act exempting taxicabs from the passenger vehicle rental tax;
and providing for an effective date.”**

[House Bill 347](#) has been introduced specifically to exclude a taxicab from the definition of “passenger vehicle” in statute, thereby exempting taxicab rentals from the vehicle rental tax.

Last year, [HB 271](#) was passed with the intent to levying excise taxes on the rental of passenger and recreational vehicles usable on highways and vehicular ways. This imposed a substantial and confusing burden on owner-lessors of taxicabs who would be required to collect from the taxicab drivers. This was a technical and unintended application of the Vehicle Rental Tax to commercial taxicab lease transactions.

I respectfully request your support of this legislation.