Sec. 43.52.230. Disposition of receipts.

(a) The proceeds from the tax imposed under AS 43.52.200 - 43.52.295 shall be deposited in a special "commercial vessel passenger tax account" in the general fund. The legislature may appropriate money from this account for the purposes described in (b) and (d) of this section.

(b) For each voyage of a commercial passenger vessel, the commissioner shall identify the first seven ports of call in the state and the number of passengers subject to the tax imposed under AS 43.52.200 - 43.52.295 on board at each port of call. Subject to annual appropriation by the legislature, the commissioner shall distribute to each port of call $5 for each passenger subject to the tax imposed under AS 43.52.200 - 43.52.295. If the port of call is a city located within a borough not otherwise unified with the borough, the commissioner shall distribute $2.50 for each passenger to the city and $2.50 to the borough. A city or borough that receives a payment under this subsection shall use the funds for port facilities, harbor infrastructure, and other services provided to the commercial passenger vessels and the passengers on board those vessels.

(c) *[Repealed, Sec. 12 ch 101 SLA 2010].*

(d) In addition to making an appropriation for the payments described in (b) of this section, the legislature may appropriate money from the commercial vessel passenger tax account to projects that (1) improve port and harbor infrastructure, (2) provide services to commercial passenger vessels and the passengers on board those vessels, or (3) improve the safety and efficiency of the interstate and foreign commerce activities in which the vessels and the passengers on board those vessels are engaged.

(e) After October 31, 2010, and before November 1, 2015, a home rule or general law municipality that imposes and collects a tax on a passenger traveling on a commercial passenger vessel under a law enacted by the municipality before December 17, 2007, may not receive an appropriation under (d) of this section.