

ORDINANCE NO. 6344

**AN ORDINANCE AMENDING FAIRBANKS GENERAL CODE
SECTION 74-302, EXEMPTIONS FROM GASOLINE EXCISE TAX**

WHEREAS, in 2020, the City Council adopted Ordinance No. 6137 to implement an excise tax on gasoline sold within the city limits; and

WHEREAS, Fairbanks General Code Section 74-300 defines a distributor as a person who (1) brings gasoline, or has gasoline brought, or causes gasoline to be brought, into the city and who sells or distributes gasoline to others for resale in the city; or (2) ships or transports gasoline to a retailer in the city for sale by the retailer; and (3) includes qualified dealers; and

WHEREAS, the City Council would like to amend the exemptions to apply the tax on a distributor as defined in Fairbanks General Code Section 74-300.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF FAIRBANKS, ALASKA, as follows [amendments shown in **bold** font; deleted text in ~~font~~]:

SECTION 1. Fairbanks General Code Section 74-302, Exemption from gasoline excise tax is hereby amended to read as follows [new text in **underlined bold** font; deleted text in ~~font~~]:

The following transactions are exempt from the tax levied by section 74-301:

- ~~(1)~~ Gasoline that is sold or transferred between distributors;
- (12)** Gasoline that is sold or transferred to a person obtaining gasoline with a valid certificate of use;
- (23)** Gasoline that is exported outside city limits;
- (34)** Gasoline that is purchased for use by federal, state, or local government agencies, unless the gasoline is purchased for the purpose of resale; and
- (45)** Loss of volume of gasoline that occurs during handling, transportation, and storage, including loss of volume due to temperature changes of gasoline

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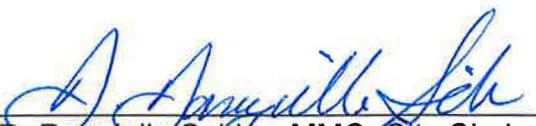
SECTION 2. The effective date of this ordinance is six days after adoption.

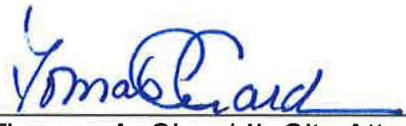

Mindy L. O'Neall, City Mayor

AYES: Therrien, Marney, Sprinkle, Ringstad, Tidwell, Cleworth
NAYS: None
ABSENT: None
ADOPTED: March 23, 2026

ATTEST:

APPROVED AS TO FORM:


D. Danyelle Snider, MMC, City Clerk


Thomas A. Chard II, City Attorney