

LEGAL SERVICES

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MEMORANDUM

April 1, 2016

SUBJECT: Electronic Filing Requirement
(CSHB 251(FSH); Work Order No. 29-GH2921\W)

TO: Representative Louise Stutes
Attn: Reid Harris

FROM: Emily Nauman 
Legislative Counsel

Attached please find the above mentioned bill. Sections 1 and 2 have been updated, they are now written in conformance with this office's style and placement. In addition, the function of the waiver was modified to conform to the style of the other penalties in AS 3.05.220. However, the electronic filing requirement remains problematic, even as it is currently drafted. Sections 1 and 2 apply to *any tax* return or report to be submitted under AS 43 to be filed electronically, not just returns for fisheries taxes. However, the bill only amends filing requirements related to the fisheries taxes. There are other sections of tax law that should also be changed to accommodate the new electronic filing requirement. *See*, for instance, sec. 5 of HB 248.¹ In general, a specific law will govern over a general one.² Thus, I am concerned that the provisions that remain unchanged, if the governor's other tax bills do not pass, may render the electronic filing provisions unenforceable for some of the taxes due to the state.

I would advise you to ask the Department of Law and Department of Revenue what other sections in AS 43 require amending to accommodate the new electronic filing requirement. Given the potential breadth of these changes, perhaps you would consider separating out the electronic filing requirement into its own bill?

If I may be of further assistance, please advise.

ELN:dla
16-387.dla

Attachment

¹ Unless amended, AS 43.60.020 requires a person paying the alcohol tax to "send a statement by airmail, postage prepaid."

² This could be countered with the argument that a law enacted more recently may be given more weight.