

SENATE BILL NO. 49

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - FIRST SESSION

BY THE SENATE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced: 1/15/97

Referred: Labor and Commerce, Judiciary

A BILL

FOR AN ACT ENTITLED

1 "An Act repealing certain filing statements and bonds for enforcement and
2 collection of certain taxes and license fees; relating to service of process on
3 nonresident taxpayers; and providing for an effective date."

4 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 * **Section 1.** AS 43.10.170(b) is amended to read:

6 (b) The service of process shall be made by leaving a copy with the
7 commissioner of commerce and economic development. If legal action is instituted
8 against the nonresident taxpayer, the commissioner of commerce and economic
9 development shall immediately notify the nonresident by sending a copy of the process
10 by registered letter to the [POST OFFICE ADDRESS STATED IN THE AFFIDAVIT
11 ON FILE WITH THE COMMISSIONER OF REVENUE, OR, IF NO ADDRESS IS
12 STATED IN THE AFFIDAVIT, TO THE] last known address of the taxpayer.

13 * **Sec 2.** AS 43.10.160, 43.10.180, 43.10.190, and 43.10.200 are repealed.

14 * **Sec. 3.** This Act takes effect January 1, 1998.