



LAWS OF ALASKA

2014

Source

SCS CSHB 193(FIN)

Chapter No.

AN ACT

Relating to the joint administration of tobacco taxes by the state and a municipality; and authorizing the Department of Revenue to furnish to a municipality returns or reports related to the vehicle rental tax.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Relating to the joint administration of tobacco taxes by the state and a municipality; and
2 authorizing the Department of Revenue to furnish to a municipality returns or reports related
3 to the vehicle rental tax.

4 _____
5 * **Section 1.** AS 43.50.150 is amended by adding new subsections to read:

6 (c) The department may enter into an agreement with a municipality that
7 imposes a tax on cigarettes or other tobacco products for the purpose of jointly
8 auditing a person liable for a tax under AS 43.50.010 - 43.50.390 and the municipal
9 tax on cigarettes or other tobacco products.

10 (d) The department may enter into an agreement with a municipality that
11 collects a tax on cigarettes through the use of a stamp similar to that used by the
12 department under AS 43.50.500 to distribute and collect money for the stamps issued
13 by the municipality on behalf of the municipality in conjunction with the distribution
14 and sale of stamps under AS 43.50.500 - 43.50.700. An agreement under this

1 subsection must provide for the municipality to reimburse the department for the cost
2 of distributing the municipality's stamps and collecting the money for those stamps.

3 (e) Notwithstanding AS 40.25.100(a) and AS 43.05.230(a), the department
4 may furnish the proper officer or representative of a municipality the tax returns or
5 reports filed with the department under this chapter if the municipality grants
6 substantially similar privileges to the department, provides adequate safeguards for the
7 confidentiality of the returns and reports, and uses the returns and reports only for tax
8 purposes.

9 * **Sec. 2.** AS 43.52.080 is amended by adding a new subsection to read:

10 (d) Notwithstanding AS 40.25.100(a) and AS 43.05.230(a), the department
11 may furnish the proper officer or representative of a municipality the tax returns or
12 reports filed with the department under AS 43.52.010 - 43.52.099 if the municipality
13 grants substantially similar privileges to the department, provides adequate safeguards
14 for the confidentiality of the returns and reports, and uses the returns and reports only
15 for tax purposes.