



ALASKA STATE LEGISLATURE

HOUSE LABOR & COMMERCE COMMITTEE

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HB 375

Sectional Analysis

Section 1: Amends AS 43.05 by adding a new section requiring the electronic filing of a return or report for a tax levied under Title 43. A waiver to this requirement may be granted by the department.

Section 2: Amends AS 45.05.220 by adding new subsection (f) allowing for a civil penalty for failure to comply with the electronic filing requirement.

Section 3: Conforming amendment to AS 43.31.111.

Section 4: Conforming amendment to AS 43.60.020(a).

Section 5: Amends AS 43.65.020(d) to remove tax payer requirement to file to the department in Juneau.

Section 6: Conforming amendments to AS 43.75.030(b).

Section 7: Transitional language allowing for adoption of regulations.

Section 8: Immediate effective date of section 7.

Section 9: Effective date clause.