

Tom Wright

From: Wilcox, Lacy J (DOR) <lacy.wilcox@alaska.gov>
Sent: Tuesday, February 18, 2014 11:49 AM
To: Tom Wright
Subject: In response to your inquiry on 08.60

Dear Tom:

Below in italics is the research done by our Economic Group. We know for sure we haven't issued a license in at least 20 years, and would likely need to go into paper archives to see about prior to that (but 20+ year veterans of the Tax Division don't recall this ever being a source). It looks like one of our economists tracked it back to 1970 and can't find anything that shows that we've ever issued a license.

The terms "metal scrapper" and "junk dealer" are not used elsewhere in the statutes or in the administrative code, but "junk yard" is used elsewhere (including in a section immediately following the one in question). Other sections of the statutes give the authority to regulate "junk yards" to DPS. There is no statutory definition of "metal scrapper" or "junk dealer" or description of how they may differ from "junk yards." Neither term appears in session laws dating back to 1981, so the statute must be from before then.

In old Revenue Source Books, every single revenue source was given a line - including things like embalmer's license fees and cattle branding fees. There is no line for junk dealer licenses going as far back as 1970, which is the oldest book I can find. AS 19.27.030 on "junk yards" exempts facilities in existence before 1968 from certain requirements, so my guess is that a statute was passed around then that changed the regulation of junk yards but neglected to delete the older statute. It certainly does not appear that DOR has issued this license for a very long time.

Please let me know if there is anything else you need on this.

Thank you,
Lacy

Lacy Wilcox

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