

## SB 33

The tire fee return and payments are currently due 30 days following the last day of the calendar quarter. For three calendar quarters, the return and payment are due prior to the last day of the month.

### Issue:

Most of Alaska's excise taxes are due on the last day of the month. This has caused confusion for taxpayers and some have filed and paid late as a result. Taxpayers who file late lose a credit that is intended to compensate them for the service of collecting the tax from the customer and remitting the tax to the state. Taxpayers who file late are also assessed penalties and interest.

### Outcome:

This bill would align the due date of the return and payment with other tax types that have the due date as the last day of the month and would eliminate confusion among taxpayers regarding the due date.