



LAWS OF ALASKA

1968

Source

Chapter No.

HB 484

55

AN ACT

Prescribing penalty for violating AS 43.75.055; and providing for an effective date.

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

* Section 1. AS 43.75.050(e) is amended to read:

(e) A tax under secs. 10 - 55 of this chapter and the penalties and interest on the tax are a lien prior, paramount, and superior to all other liens, mortgages, hypothecations, conveyances, and assignments, upon all the real and personal property of the person liable for the tax, and upon all the real and personal property used with the permission of the owner to carry on the business. The special remedy provided for the recovery of license taxes set out in secs. 10 - 55 of this chapter is not exclusive of other civil or criminal remedies provided by law for the recovery of license taxes.

* Sec. 2. AS 43.75.050(f) is amended to read:

(f) A person who wilfully fails to obtain a license, pay a tax, make a return, keep or display a record, or supply the information at the time required by law or regulation, in violation of secs 10 - 55 of this chapter, is, in addition to other penalties provided by law, guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than \$1,000, or by imprisonment for not more than one year, or by both, together with the cost of prosecution.

* Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without approval.