



LAWS OF ALASKA

1976

Source

SB 511

Chapter No.

94

AN ACT

Relating to the administration and enforcement of state revenue laws; and providing for an effective date.

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

* Section 1. AS 43.05 is amended by adding new sections to read:

Sec. 43.05.260. LIMITATION ON ASSESSMENT. (a) Except as provided in AS 43.20.200(b), the amount of a tax imposed by this title must be assessed within three years after the return was filed, whether or not a return was filed on or after the date prescribed by law. If the tax is not assessed before the expiration of the three-year period, no proceedings may be instituted in court for the collection of the tax.

(b) For purposes of this section, a return filed before the last day prescribed by law or regulation is considered as filed on the last day.

(c) The following exceptions apply to the limitation period under (a) of this section:

(1) in the case of a false or fraudulent return with the intent to evade tax, the tax may be assessed, or a proceeding in court for collection of the tax may be begun without assessment, at any time;

(2) in the case of a failure to file a return, the tax may be assessed, or a proceeding in court for the collection of the tax may be begun without assessment, at any time;

(3) if, before the expiration of the time prescribed in this section for the assessment of a tax imposed by this title, both the department and the taxpayer have

consented in writing to the assessment after the expiration of the time, the tax may be assessed at any time before the expiration of the period agreed upon; however, the period agreed upon may be extended by a subsequent agreement in writing made before the expiration of the period previously agreed upon.

Sec. 43.05.270. COLLECTION AFTER ASSESSMENT. (a) When the assessment of a tax imposed by this title has been made within the period of limitation under sec. 260 of this chapter, the tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding is begun:

(1) within six years after the assessment of the tax; or

(2) before the expiration of any period for collection agreed upon in writing by the department and the taxpayer before the expiration of the six-year period; any period agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon; the period provided by this paragraph during which a tax may be collected by levy may not be extended or curtailed because of a judgment against the taxpayer.

(b) The date on which a levy on property or right to property is made is the date on which the notice of seizure is given.

Sec. 43.05.280. INTEREST ON OVERPAYMENTS. (a) Interest shall be allowed and paid on any overpayment of a tax under this title at the rate of eight per cent a year.

(b) Interest shall be allowed and paid as follows:

(1) in the case of a credit, from the date of the overpayment to the due date of the amount against which the credit is taken;

(2) in the case of a refund, from the date of the overpayment to a date, as determined by the department, preceding the date of the refund check by not more than 30 days, whether or not the refund check is accepted by the taxpayer after tender of the check to the taxpayer; the acceptance of the refund check does not affect the right of the taxpayer to claim any additional overpayment and interest on the overpayment.

(c) If any overpayment of a tax imposed by this title is refunded within 90 days after the last date prescribed for filing the return of the tax, determined without regard to any extension of time for filing the return, or if the return is filed after the last filing date and the overpayment is refunded within 90 days after the date the return is filed, no interest may be allowed under (a) of this section on that overpayment.

* Sec. 2. AS 43.10.030 is amended to read:

Sec. 43.10.030. DISTRAINT ON PROPERTY EXTENDED TO ALL STATE REVENUE STATUTES. The remedy of distraint on pro-

perty, set out in AS 43.20.270, applies to all state revenue statutes existing or hereafter enacted for the collection of taxes and license fees.

* Sec. 3. AS 43.10 is amended by adding a new section to read:

Sec. 43.10.035. LIEN. (a) If any person who is liable to pay a tax or license fee under this title neglects or refuses to pay the tax or license fee after demand, the amount, including interest, additional amount, or assessable penalty, together with costs, is a lien in favor of the state upon all property and right to property, real or personal, belonging to that person.

(b) Unless specifically provided otherwise by law, the lien imposed by this section arises at the time the assessment is made and continues until the amount assessed is paid or a judgment against the taxpayer arising out of the liability is satisfied.

* Sec. 4. AS 43.20.230, AS 43.31.211, 43.31.270, AS 43.50.-120, AS 43.55.070, AS 43.56.170, AS 43.58.140, 43.65.040, AS 43.-65.050(e), AS 43.70.070(a), and AS 43.75.050(e) are repealed.

* Sec. 5. This Act is retroactive to January 1, 1976.

* Sec. 6. This Act takes effect immediately in accordance with AS 01.10.070(c).