



LAWS OF ALASKA

1997

Source
SB 49

Chapter No.
93

AN ACT

Repealing certain filing statements and bonds for enforcement and collection of certain taxes and license fees; relating to service of process on nonresident taxpayers; and providing for an effective date."

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

THE ACT FOLLOWS ON PAGE 1

Approved by the Governor: June 20, 1997
Actual Effective Date: January 1, 1998

AN ACT

1 Repealing certain filing statements and bonds for enforcement and collection of certain taxes
2 and license fees; relating to service of process on nonresident taxpayers; and providing for an
3 effective date.

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5 * **Section 1.** AS 43.10.170(b) is amended to read:

6 (b) The service of process shall be made by leaving a copy with the
7 commissioner of commerce and economic development. If legal action is instituted
8 against the nonresident taxpayer, the commissioner of commerce and economic
9 development shall immediately notify the nonresident by sending a copy of the process
10 by registered letter to the [POST OFFICE ADDRESS STATED IN THE AFFIDAVIT
11 ON FILE WITH THE COMMISSIONER OF REVENUE, OR, IF NO ADDRESS IS
12 STATED IN THE AFFIDAVIT, TO THE] last known address of the taxpayer.

13 * **Sec. 2.** AS 43.10.160, 43.10.180, 43.10.190, and 43.10.200 are repealed.

14 * **Sec. 3.** This Act takes effect January 1, 1998.