

HOUSE BILL NO. 423

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FOURTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVES GARA, Dahlstrom, Kerttula

Introduced: 2/3/06

Referred: House Special Committee on Economic Development, Trade, and Tourism, Labor and Commerce, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the fees for business licenses; and providing for an effective date."**

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

3 *** Section 1.** AS 43.70.030 is amended by adding new subsections to read:

4 (e) Notwithstanding (a) of this section, the fee for a business license is \$25 a
5 year if the person provides a sworn statement that, if the business has been in
6 operation for

7 (1) two years or more, the gross revenue for the business for each of
8 the previous two years of the business was less than \$10,000;

9 (2) less than two years but more than one year, the gross revenue for
10 the business for the previous year was less than \$10,000 and the person anticipates that
11 the gross revenue for the business will be less than \$10,000 for the second year;

12 (3) one year, the gross revenue of the business was less than \$10,000
13 for the year; or

14 (4) less than one year, the person anticipates that the gross revenue of
15 the business will be less than \$10,000 for the first year.

1 (f) The fee under (e) of this section may be charged at the rate of \$25 a year
2 once every two years at the department's discretion.

3 (g) If a person pays the fee established under (e) of this section, but the gross
4 revenue of the business is \$10,000 or more during a year for which the license is
5 issued, the person shall pay the fee established under (a) of this section for that year.
6 The person shall pay the fee by April 20 of the year that follows the year when the
7 gross revenue of the business was \$10,000 or more.

8 * **Sec. 2.** This Act takes effect immediately under AS 01.10.070(c).