

**HOUSE BILL NO. 193**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE PRUITT

Introduced: 4/1/13

Referred: Community and Regional Affairs, Finance

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to the joint administration of tobacco taxes by the state and a  
2 municipality."

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

4 \* **Section 1.** AS 43.05.230(c) is amended to read:

5 (c) The department may permit the proper officer of the United States, [OR  
6 OF] a state, territory or possession of the United States, [OR OF] Canada, [OR OF] a  
7 province or territory of Canada, a political subdivision of the state, or the officer's  
8 authorized representative, to inspect tax returns or reports filed with the department, or  
9 may furnish to the officer or representative a copy of the tax return, if the other  
10 jurisdiction grants substantially similar privileges to the department or its  
11 representative, or to counsel for the state, and if the department determines that the  
12 other jurisdiction provides adequate safeguards for the confidentiality of the returns  
13 and reports, and that the returns and reports will be used for tax purposes only. The  
14 department may also permit the employment security division of the state Department

1 of Labor and Workforce Development to inspect tax returns or reports filed with the  
2 department or may furnish a copy of the tax returns for tax purposes only.

3 \* **Sec. 2.** AS 43.50.150 is amended by adding a new subsection to read:

4 (c) The department may enter into an agreement with a municipality that  
5 imposes a tax on cigarettes for the purpose of jointly auditing a person liable for the  
6 tax under AS 43.50.010 - 43.50.180 and the municipal tax on cigarettes. A  
7 municipality that collects a tax on cigarettes through the use of a stamp similar to that  
8 used by the department under AS 43.50.500 may request the department to distribute  
9 stamps furnished by the municipality and collect money received for the  
10 municipality's stamps on behalf of the municipality in conjunction with the  
11 distribution and sale of stamps under AS 43.50.500 - 43.50.700.