HOUSE BILL NO. 252

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - SECOND SESSION

BY THE HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced: 1/19/16
Referred: Labor and Commerce, Finance

A BILL

FOR AN ACT ENTITLED

"An Act requiring electronic submission of a tax return or report with the Department of Revenue; repealing the tax reduction for local levies for the commercial vessel passenger excise tax; amending the definition of 'voyage'; and providing for an effective date."

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

*** Section 1.** AS 43.05.220 is amended to add a new subsection to read:

(f) A penalty of $25 or one percent of the total tax before any payment, whichever is greater, shall be assessed against a taxpayer that fails to electronically submit a return or report under AS 43.05.222, unless the taxpayer has received an exemption under AS 43.05.222 or can show reasonable cause.

*** Sec. 2.** AS 43.05 is amended by adding a new section to read:

Sec. 43.05.222. Electronic submission of return or report. (a) A taxpayer required to submit a return or report for a tax levied under AS 43 or any other tax administered by the department shall submit the return or report electronically in a

format prescribed by the department. Unless the taxpayer has received an exemption under (b) of this section or can show reasonable cause, a return or report not submitted electronically is subject to a civil penalty under AS 43.05.220.

(b) A taxpayer may request an exemption from the requirement that a return or report be submitted electronically. The taxpayer or taxpayer's representative shall contact the department and request the exemption before the return or report is due and shall submit evidence that the taxpayer does not have the capability to submit the return or report electronically. An exemption granted under this subsection is valid for two years after the first tax filing due date after the exemption is granted; after the two year period, the taxpayer may apply for another exemption.

*** Sec. 3.** AS 43.52.295(4) is amended to read:

(4) "voyage" means any trip or itinerary lasting more than 72 hours [ON THE STATE'S MARINE WATER].

*** Sec. 4.** AS 43.52.255 is repealed.

*** Sec. 5.** The uncodified law of the State of Alaska is amended by adding a new section to read:

TRANSITIONAL PROVISION: REGULATIONS. The Department of Revenue may adopt regulations necessary to implement the changes made by this Act. The regulations take effect under AS 44.62 (Administrative Procedure Act), but not before the effective date of the law implemented by the regulation.

*** Sec. 6.** Section 5 of this Act takes effect immediately under AS 01.10.070(c).

*** Sec. 7.** Except as provided in sec. 6 of this Act, this Act takes effect July 1, 2016.