

AMENDMENT #2

OFFERED IN THE HOUSE
TO: CSHB 115(FIN)

BY REPRESENTATIVE EASTMAN

1 Page 2, following line 17:

2 Insert a new bill section to read:

3 **"* Sec. 4.** AS 43.05.045(a), as amended by sec. 3 of this Act, is amended to read:

4 (a) **Unless** [EXCEPT AS PROVIDED IN AS 43.22.075(i), OR UNLESS] an
5 exemption is granted under (b) of this section, a taxpayer required to submit a return
6 or report for a tax levied under this title or for any other tax administered by the
7 department shall submit the return or report electronically in a format prescribed by
8 the department. Failure to comply with this section may result in a civil penalty under
9 AS 43.05.220(f). If a law under this title requires a report or return or a portion of a
10 report or return to be in writing, an electronically filed report or return satisfies this
11 section. A taxpayer shall submit attachments to a report or return required under this
12 title electronically."
13

14 Renumber the following bill sections accordingly.

15

16 Page 26, following line 19:

17 Insert a new bill section to read:

18 **"* Sec. 8.** AS 43.22.010, 43.22.015, 43.22.020, 43.22.025, 43.22.030, 43.22.035,
19 43.22.040, 43.22.045, 43.22.050, 43.22.055, 43.22.060, 43.22.065, 43.22.070, 43.22.075,
20 43.22.080, 43.22.085, 43.22.090, 43.22.095, 43.22.100, 43.22.110, 43.22.150; and
21 AS 43.23.092 are repealed January 1, 2023."
22

23 Renumber the following bill sections accordingly.

1

2 Page 26, line 22:

3 Delete "sec. 4"

4 Insert "sec. 5"

5

6 Page 26, line 23:

7 Delete "sec. 4"

8 Insert "sec. 5"

9

10 Page 26, line 29:

11 Delete "Section 8"

12 Insert "Section 10"

13

14 Page 26, following line 29:

15 Insert a new bill section to read:

16 **"* Sec. 12.** Sections 4 and 8 of this Act take effect January 1, 2023."

17

18 Renumber the following bill section accordingly.

19

20 Page 26, line 30:

21 Delete "sec. 9"

22 Insert "secs. 11 and 12"