

*Original
copy*

*W. Rutherford
The
House
of Representatives
June 2, 1951*

1 IN THE HOUSE BY MR. RUTHERFORD

2 HOUSE BILL NO. 40

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA
4 TWENTY-FIRST SESSION.

5 A BILL

6 For an Act entitled: "An Act relating to the Alaska Net Income
7 Tax Act; amending Section 3 A (8) of
8 Chapter 115, Session Laws of Alaska 1949,
9 as amended by Chapter 128, Session Laws
10 of Alaska 1951, Section 8 A. of Chapter
11 115, Session Laws of Alaska 1949, and
12 Section 12 A. of Chapter 115, Session Laws
13 of Alaska 1949, as amended by Chapter 132,
14 Session Laws of Alaska 1951; repealing
15 Subsection E. of Section 7 of Chapter ¹¹⁵ 132,
16 Session Laws of Alaska ^{1949, as amended by} 1951, and declaring
17 an emergency."

18 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

19 Section 1. Section 3 A (8) of Chapter 115, Session Laws of
20 Alaska 1949, as amended by Chapter 128, Session Laws of Alaska
21 1951, is hereby amended to read as follows:

22 (8) The words "Internal Revenue Code" mean the
23 Internal Revenue Code of the United States (53 Stat. 1) as
24 amended or as hereafter amended, including all amendments
25 thereto subsequent to March 29, 1949, as the code and
26 amendments apply to the normal taxes and surtax on net
27 incomes, but not including excess profits taxes, which
28 amendments shall be operative for the purposes of this Act as
29 of the time they became operative or will become operative
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1 under Federal law.

2 Section 2. Section 8 A. of Chapter 115, Session Laws of
3 Alaska 1949, is hereby amended to read as follows:

4 A. DEFINITIONS. As used in this Section, (WITH THE
5 EXCEPTION OF FEDERAL GOVERNMENT EMPLOYEES,) the terms
6 "wages", "payroll period", "employee", and "employer" shall
7 have the meaning attributed to such terms by subsections
8 (a), (b), (c) and (d), respectively, of Section 1621 of the
9 Internal Revenue Code.

10 Section 3. Section 12 A. of Chapter 115, Session Laws of
11 Alaska 1949, as amended by Chapter 132, Session Laws of Alaska
12 1951, is hereby amended to read as follows:

13 A. ACTION TO COLLECT. Any tax due and unpaid under
14 this Act, any interest, penalty, additional amount, or
15 addition to such tax, and any tax (or any interest,
16 penalty, additional amount, or addition to such tax) which
17 has been erroneously refunded shall constitute a debt to
18 the Territory of Alaska and may be collected by lien
19 foreclosure or sued for and recovered in any proper form
20 of action, in the name of the Territory of Alaska, in
21 (THE DISTRICT COURT FOR ALASKA) any court of competent
22 jurisdiction. The remedy herein shall be in addition to
23 any and all other existing remedies.

24 Section 4. Subsection E. of Section 7 of Chapter ¹¹⁵ 132, S.L.A. 1949
As amended by Section 2, Chapter 132, S.L.A. 1951,
25 ~~Session Laws of Alaska 1951,~~ is hereby repealed.

26 Section 5. An emergency is hereby declared to exist and
27 this Act shall take effect immediately upon its passage and
28 approval.

29 *Revised 7/13/53*