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IN THE HOUSE

BY MR. RUTHERFORD

HOUSE BILL NO. 40

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA  
TWENTY-FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the Alaska Net Income Tax Act; amending Section 3 A (8) of Chapter 115, Session Laws of Alaska 1949, as amended by Chapter 128, Session Laws of Alaska 1951, Section 8 A. of Chapter 115, Session Laws of Alaska 1949, and Section 12 A. of Chapter 115, Session Laws of Alaska 1949, as amended by Chapter 132, Session Laws of Alaska 1951; repealing Subsection E. of Section 7 of Chapter <sup>115</sup> ~~132~~ Session Laws of Alaska <sup>1949</sup> ~~1951~~ and declaring an emergency."

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

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

(8) The words "Internal Revenue Code" mean the Internal Revenue Code of the United States (53 Stat. 1) as amended or as hereafter amended, including all amendments thereto subsequent to March 29, 1949, as the code and amendments apply to the normal taxes and surtax on net incomes, but not including excess profits taxes, which amendments shall be operative for the purposes of this Act as 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 <sup>115</sup> 132, S.L.A. 1949  
25 ~~Section 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 *Passed 7/13/53*