

Original

of the House

1 IN THE HOUSE

BY MR. STRINGER

2 HOUSE BILL NO. 80

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for withholding and
7 payment of school tax by employers;
8 amending Section 37-4-2 ACLA 1949;
9 repealing Section 37-4-4 ACLA 1949; and
10 declaring an emergency."

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

12 Section 1. Section 37-4-2 ACLA 1949 is amended to read as
13 follows:

14 Section 37-4-2. DUE DATE OF TAX: PENALTY FOR
15 DELINQUENCY. Subject to the provisions of Section 2 of
16 this Act, the tax shall be due on January first and shall
17 be payable not later than December first of the calendar
18 year for which it is imposed; a penalty of 50% shall be
19 added to the amount of any tax delinquent under this Act
20 which penalty shall become a part of such tax and be
21 collected as such.

22 Section 2. (a) Every employer making payment of wages or
23 salaries--

24 (1) shall deduct and withhold the tax from each
25 employee, and shall furnish the employee upon request a record
26 of the tax withheld on forms to be prescribed, prepared and
27 furnished by the Tax Commissioner;

28 (2) shall be liable for the payment of the tax
29 required to be deducted and withheld under this section and shall

1 not be liable to any individual for the amount of any such
2 payment;

3 (3) shall furnish the Tax Commissioner on January 1st,
4 April 1st, July 1st and October 1st of each year, a list of the
5 names and ages of all employees, specifying therein the names of
6 those from whom, for the taxable year in question, the tax had
7 previously been deducted and withheld; and

8 (4) must make return of and pay to the Tax Commission-
9 er on January 1st, April 1st, July 1st and October 1st of each
10 year the amount of tax which is required to be deducted and
11 withheld and which, for the taxable year in question, had not
12 been already paid.

13 (b) Any employer who shall refuse, fail or neglect on
14 demand to furnish a list of employees as required in subsection
15 (a) of this section shall be deemed guilty of a misdemeanor and
16 upon conviction shall be fined not more than one hundred dollars
17 and may also be imprisoned in the federal jail not more than
18 thirty days. Nothing herein contained shall prevent the Tax
19 Commissioner from invoking any civil remedy to compel an employer
20 to furnish such list of employees.

21 (c) A penalty of ~~fifty~~ per cent shall be added to the
22 amount of any tax which, under the provisions of this Act, is
23 required to be deducted, withheld and paid by employers, and
24 which is delinquent. Such a tax shall be deemed delinquent if
25 not paid within thirty days following the date that it is
26 required to be paid under the provisions of this section.

27 Section 3. Section 37-4-4 ACLA 1949 is repealed.

28 Section 4. An emergency is hereby declared to exist and
29 this Act shall take effect immediately upon passage and approval.