

*Original*

1 IN THE HOUSE

BY MISS PRIOR  
*Committee on the Judiciary*

2 HOUSE BILL NO. 180

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act pertaining to the Alaska Business  
7 License Act, and amending Sections 3 and  
8 5(a) and (d) of Chapter 43, Session Laws  
9 of Alaska 1949."

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

11 Section 1. Section 3 of Chapter 43, Session Laws of Alaska  
12 1949, is amended to read as follows:

13 Section 3. EXEMPTIONS.

14 The following classes of gross receipts are  
15 specifically exempted from the provisions of this Act:

16 (a) (THERE ARE HEREBY SPECIFICALLY EXEMPTED FROM  
17 THE PROVISIONS OF THIS ACT THE) Gross receipts from  
18 educational, religious, benevolent, fraternal, or charitable  
19 activities, where the entire amount of such receipts is held  
20 or expended for such purposes, except receipts which are  
21 the result of a continuous engaging in a business or  
22 occupation otherwise subject hereto.

23 (b) Gross receipts obtained in the operation of  
24 a hospital (ARE EXEMPT HEREUNDER).

25 (c) Gross receipts from municipally owned and  
26 operated utilities and from operation of utilities by  
27 incorporated utility districts or non-profit associations  
28 and non-profit cooperatives (ARE EXEMPT HEREUNDER).

29 (d) Gross receipts up to five hundred dollars on

1 home handicraft products (HOME HANDICRAFTS UP TO \$500.00  
2 ON GROSS RECEIPTS ARE EXEMPT HEREUNDER).

3 (e) So much of the gross receipts from the sale  
4 of motor fuel as constitutes the amount of tax imposed by  
5 the Territory or the United States on such sales.

6 (f) Gross receipts from the business of growing  
7 or producing for sale, upon a person's own land or land in  
8 which he has a proprietary interest or upon which he is a  
9 tenant, any agricultural or horticultural crop or  
10 substance; this exemption shall not apply to gross receipts  
11 from the operation of a stockyard, slaughter house, or  
12 packing house.

13 Section 2. Subsection (a) of Section 5, Chapter 43,  
14 Session Laws of Alaska 1949, is amended to read as follows:

15 (a) The license fee for each business shall be \$25.00  
16 plus a sum equal to one-half of one per centum of the gross  
17 receipts in excess of (\$20,000.00) \$25,000.00 from such  
18 business during the income year for which the license is to  
19 be issued; provided, that all gross volume in excess of  
20 One Hundred Thousand (\$100,000.00) Dollars per annum shall  
21 be taxed at the rate of one quarter of one per centum  
22 (1/4%), and provided, however, that annual license fees  
23 paid by professional people to their respective professional  
24 boards shall be credited against the initial fee required  
25 hereunder.

26 Section 3. Subsection (d) of Section 5, Chapter 43,  
27 Session Laws of Alaska 1949, is amended to read as follows:

28 (d) The initial fee of \$25.00 shall be applicable to  
29 all of the foregoing subsections of this section, and shall

1 accompany the application, and any balance shall be due and  
2 payable on December 31st of each year and must be paid on  
3 or before (JANUARY 31ST) February 28th following; provided,  
4 that the Tax Commissioner may extend such time until the  
5 31st of the ensuing March upon application showing that  
6 such extension is necessary in order to enable the  
7 applicant to ascertain the amount of license money due.  
8 To enable accurate determination of balance of tax due, if  
9 any, at the end of each year, every person covered by this  
10 Act shall keep records, render under oath such statements,  
11 and make such returns as may be required by the Tax  
12 Commissioner. Returns shall be made under the penalties of  
13 perjury.

14 *passed 3/17/53*