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IN THE House

BY Mr. Taylor

House BILL NO. 94

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

TWENTY-SECOND SESSION

A BILL

For an Act entitled: "An Act to provide reciprocity between this Territory and other states and territories in the matter of authority, jurisdiction and procedure for the enforcement of payment and collection of taxes lawfully imposed; prescribing authority and jurisdiction relating thereto."

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

Section 1. The courts of the Territory of Alaska shall recognize and enforce the liability for taxes lawfully imposed by the laws of any state or territory which extends a like comity in respect of the liability for taxes lawfully imposed by the laws of this Territory, and the officials of such other state or territory hereby are authorized to bring action in the courts of this Territory for the collection of such taxes. The certificate of the secretary of state of such other state or territory that such officials have the authority to collect the taxes sought to be collected by such action shall be conclusive proof of that authority.

The Attorney General of the Territory of Alaska hereby is empowered to bring action in the courts of other states or territories to collect taxes legally due the Territory of Alaska.

Section 2. The term "taxes", as used in this section, includes:

(a) Tax and license assessments lawfully made, whether they are based upon a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise.

(b) Penalties lawfully imposed pursuant to a taxing or licensing

statute.

(c) Interest charges lawfully added to the tax liability which constitutes the subject of the action.

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