

1 IN THE HOUSE

BY REPRESENTATIVE METCALFE

2 HOUSE BILL NO. 183

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act amending Chapter 115, Session
7 Laws of Alaska 1949, by adding a new
8 section thereto, making it a misdemeanor
9 to wilfully fail to pay tax, file a
10 return or submit information to the
11 Department of Taxation of the Territory
12 of Alaska; prescribing penalties; and
13 declaring an emergency."
14

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

16 Section 1. Chapter 115, Session Laws of Alaska 1949, is
17 hereby amended by adding a new section, reading as follows:

18 Section 18. PENALTIES.

19 A. FAILURE TO FILE RETURNS, SUBMIT INFORMATION, OR
20 PAY TAX. Any person required under this chapter to pay any
21 estimated tax or tax, or required by law or regulations
22 made under authority thereof to make a return or declara-
23 tion, keep any records, or supply any information, for the
24 purposes of the computation, assessment, or collection of
25 any estimated tax or tax imposed by this chapter, who wil-
26 fully fails to pay such estimated tax or tax, make such
27 return or declaration, keep such records, or supply such
28 information, at the time or times required by law or regu-
29 lations, shall, in addition to other penalties provided by
law, be guilty of a misdemeanor and, upon conviction thereof

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be fined not more than ^{\$1,000.00} \$5,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

B. FAILURE TO COLLECT AND PAY OVER TAX, OR ATTEMPT TO DEFEAT OR EVADE TAX. Any person required under this chapter to collect, account for, and pay over any tax imposed by this chapter, who wilfully fails to collect or truthfully account for and pay over such tax, and any person who wilfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than ^{\$1,000.00} \$5,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

C. Any individual who wilfully makes and subscribes a return which he does not believe to be true and correct as to every material matter, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than ^{\$1,000.00} \$5,000, or imprisoned for not more than one year, or both.

D. PERSON DEFINED. The term "person" as used in this section includes ^{Entirely limited to,} an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

Sec. 2. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

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p. 2, line 1: delete figure "5,000.00" and insert in lieu thereof
the figure "\$1,000.00"

p. 2, line 13: delete figure "\$5,000.00" & insert in lieu thereof
the figure "\$1,000.00"

p. 2, line 19: delete figure "\$5,000.00" and insert in lieu thereof
the figure "\$1,000.00"

p. 2, line 21: after "includes" insert "; but is not limited to,"
