

LEGISLATIVE COUNCIL

1 IN THE SENATE

BY SENATORS BARNES AND JONES

2 SENATE BILL NO. 18

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act to amend the business license tax
7 law; and amending Secs. 5 and 8 of Chap.
8 43, SLA, 1949."

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

10 Section 1. Subsection (d) of Section 5 of Chapter 43,
11 Session Laws of Alaska, 1949, is hereby amended so as to read
12 as follows:

13 (d) The initial fee of \$25.00 shall be applicable to
14 all of the foregoing subsections of this section, and shall
15 accompany the application, and any balance shall be due and
16 payable on December 31st of each year and must be paid on
17 or before the last day of February ~~JANUARY 31ST~~ following;
18 provided, that the Tax Commissioner may extend such time
19 until the 30th ~~31ST~~ of the ensuing April ~~MARCH~~ upon
20 application showing that such extension is necessary in
21 order to enable the applicant to ascertain the amount of
22 license money due. To enable accurate determination of
23 balance of tax due, if any, at the end of each year, every
24 person covered by this Act shall keep records, render under
25 oath such statements, and make such returns as may be re-
26 quired by the Tax Commissioner. Returns shall be made under
27 the penalties of perjury.

28 Sec. 2. Subsection (a) of Section 8 of Chapter 43, Session
29 Laws of Alaska, 1949, is hereby amended so as to read as follows:

1 (a) In the case of any failure to make and file a
2 Business License return, or whenever the full amount of the
3 fee or any portion or deficiency thereof, as finally deter-
4 mined by the Tax Commissioner has not been paid, as required
5 by this Act, [ON THE DATE WHEN PAYMENT SHOULD HAVE BEEN
6 MADE AS PROVIDED IN SECTION 5 OF THIS ACT,] unless it be
7 shown that such failure is due to reasonable cause, and not
8 due to willful neglect, there shall be added to the fee:
9 5 per centum if the failure is for not more than thirty
10 days, with an additional 5 per centum for each additional
11 thirty days, or fraction thereof, during which such failure
12 continues, not exceeding 25 per centum in the aggregate
13 [COLLECTED AS PART OF SUCH FEE, OR PORTION OR DEFICIENCY
14 THEREOF, INTEREST AT THE RATE OF ONE HALF OF ONE PER CENTUM
15 PER MONTH, OR FRACTION THEREOF FOR WHICH SAID TAX IS
16 DELINQUENT]. The amount so added to any fee shall be col-
17 lected at the same time and in the same manner and as a
18 part of the fee unless the fee has been paid before the
19 discovery of the neglect, in which case the amount so added
20 shall be collected in the same manner as the fee; Provided,
21 that in all cases of delinquency the legal rate of interest
22 shall be assessed, and Provided further, that whenever pay-
23 ment shall be made by check, bill of exchange or note which
24 is later returned by the drawee as uncollectible because of
25 insufficient funds or is dishonored by the drawee for any
26 other reason, such dishonor shall be prima facie evidence
27 of nonpayment of this business license fee.
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