

1 IN THE HOUSE

BY THE LEGISLATIVE COUNCIL

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HOUSE BILL NO. 14

3

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

5

A BILL

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For an Act entitled: "An Act relating to school taxes requiring
7 employers to file returns; repealing and
8 re-enacting Section 37-4-2 ACILA 1949; and
9 declaring an effective date."

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

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Section 1. Sec. 37-4-2 ACILA 1949 is hereby repealed and re-
12 enacted to read as follows:

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Sec. 37-4-2. DUE DATE OF TAX; PENALTY FOR DELIN-

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QUENCY. The tax shall be due on January 1 and shall be paid

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by the individual not later than December 31 of the calendar

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year for which it is imposed. All employers or persons

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subject to such tax, shall, upon the first regular payroll

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after January 1 of each calendar year or in the case of

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employees on later payrolls, the first payroll after their

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employment, make deduction of such tax from his employee's

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salary or other compensation and pay the same over to the

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Territorial Tax Commissioner on or before the 30th day of the

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following month, on such form or return as may be prescribed

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by the Commissioner. A penalty of 50% shall be added to the

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amount of any delinquent tax hereunder not paid by the

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individual or not deducted and transferred by the employer or

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other person required to deduct to the Territorial Tax Com-

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missioner within the time prescribed herein.

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Sec. 2. EFFECTIVE DATE. This Act shall take immediate effect

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1 and be in force from and after its passage and approval or upon
2 its becoming law without such approval, and it is so enacted.