

1 IN THE HOUSE

BY MR. VON DER HEYDT & MISS AWES

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HOUSE BILL NO. 102

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IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

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TWENTY-THIRD SESSION

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A BILL

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For an Act entitled: "An Act enlarging the period to two years,

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from the date of the death of a decedent,

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before allowing an interest charge upon

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delinquent inheritance tax payments due

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and owing the Territory, and to amend

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Sec. 48-4-16, ACLA 1949."

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

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Section 48-4-16, ACLA 1949 is hereby amended to read as

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follows:

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Sec. 48-4-16. INTEREST ON DELINQUENT TAX PAYMENTS:

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RATE. If such tax shall not be paid within two ~~ONE~~ years

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from the date of the death of the decedent, interest shall

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thereafter be collected thereon at the rate of seven per

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centum until paid, unless, by reason of claims against

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the estate, necessary litigation or other unavoidable cause

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of delay, such tax cannot be determined as herein provided;

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in such case interest, at the rate of six per centum per

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annum, shall be charged upon such tax until the cause of

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delay is removed, after which seven per centum shall be

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charged.

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