

1 IN THE HOUSE

BY MESSRS. TAYLOR AND VON
DER HEYDT BY REQUEST

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HOUSE BILL NO. 150

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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 refund of taxes paid
7 to political subdivisions of Alaska; and
8 establishing an effective date."

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

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Section 1. DEFINITIONS. As used in this Act, unless the
11 context clearly indicates otherwise--

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(a) "Political Subdivision" shall mean and include
any local government or governing body created, organized,
existing or formed under or by virtue of the laws of
Alaska, and shall include, but without limitation, any
municipal corporation and any school, public utility or
other district of Alaska.

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(b) "Taxes" shall have the commonly understood mean-
ing ascribed to that term, and shall include, but without
limitation, ad valorem property taxes, business taxes,
excise taxes, franchise taxes, license taxes, and sales
and use taxes--all of which are imposed by or paid to a
political subdivision of Alaska.

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(c) "Taxpayer" shall mean and include any individual,
partnership, corporation, firm or association, or any
other group of persons or entity acting as a unit, which
taxpayer is required by law to pay taxes.

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Sec. 2. REFUND OF TAXES PAID UNDER PROTEST. Whenever a
taxpayer has paid taxes to a political subdivision and such

1 payment has been made under protest, the taxpayer shall have
2 the right to bring suit against the political subdivision for
3 a recovery of such taxes. If judgment for such recovery is
4 rendered against the political subdivision, or if in the ab-
5 sence of such suit it shall become obvious to the political
6 subdivision that judgment for the recovery of such taxes would
7 be obtained if legal proceedings were brought, then it shall
8 be the duty of the political subdivision to pay the amount of
9 such taxes to the taxpayer. Any such legal action or suit
10 may be brought against the political subdivision in its offi-
11 cial or governmental name.

12 Sec. 3. OVERPAYMENT OF TAXES LEGALLY DUE. Whenever, in
13 payment of taxes legally imposed, a remittance by the taxpayer
14 through error, or otherwise, exceeds the amount due, and the
15 political subdivision, on audit of the account in question,
16 is satisfied that such is the case, then it shall be the duty
17 of the political subdivision to refund the proper amount of
18 such taxes to the taxpayer.

19 Sec. 4 REFUND TO OFFSET OTHER TAXES DUE. Whenever a tax-
20 payer is entitled to a refund of taxes as provided in this Act,
21 and other taxes are due and owing from said taxpayer to a
22 political subdivision, then the refund shall be used to offset
23 or reduce any and all such other taxes due and owing.

24 Sec. 5 EFFECTIVE DATE. This Act shall take immediate
25 effect and be in force from and after its passage and approval
26 or upon its becoming law without such approval.