

1 IN THE SENATE

BY SENATORS BULLOCK, NOLAN  
AND COOPER BY REQUEST

2 SENATE BILL NO. 11

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act relating to tax refunds; amending  
7 Sec. 48-7-1, ACLA 1949, by adding a new  
8 subsection."

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

10 Section 1. Sec. 48-7-1, ACLA 1949, is hereby amended by  
11 adding subsection (d) as follows:

12 (d) Whenever a taxpayer is entitled to a refund and  
13 other taxes or license fees are due and owing from said  
14 taxpayer, the refund shall be used to offset or reduce  
15 any and all such taxes and license fees due and owing.  
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SB #11, Engrossed as amended