

1 IN THE HOUSE

THE RULES COMMITTEE  
BY REQUEST OF THE LEGISLATIVE COUNCIL

2 HOUSE BILL NO. 7

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the Distraint Proce-  
7 dure; amending Sec. 12 of Ch. 115 SLA,  
8 1949, as amended by Sec. 3, Ch. 132 SLA,  
9 1951; and setting an effective date."

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

11 Section 1. The first paragraph of sub-section (D) of Sec.12,  
12 Ch. 115 SLA, 1949 as amended by Sec. 3, Ch. 132 SLA 1951, is  
13 hereby amended to read as follows:

14 (D) DISTRAINT ON PERSONAL PROPERTY. It shall be law-  
15 ful for the Tax Commissioner, or any of his agents or  
16 deputies, to collect any taxes, (the word "taxes", as used  
17 in this section, including any deficiencies in respect of  
18 such taxes) with such interest, penalties, and other addi-  
19 tional amounts as are permitted by law, by distraint and  
20 sale, in the manner provided herein, of the property of any  
21 person, liable to pay any taxes, interest, penalties, or  
22 other additional amounts, who neglects or refuses to pay  
23 the same within ten ~~SIXTY~~ days from the mailing of notice  
24 and demand for payment thereof, and who has not appealed  
25 from the assessment of such taxes, interest, penalties and  
26 other additional amounts pursuant to the provisions of  
27 Sec. 13 of this act. The term "property" as used herein  
28 shall be construed to mean personal property, both tangible  
29 and intangible, any right, title, and interest to such

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personal property, and shall include, without limitation,  
stocks, securities, bank accounts, and evidences of debt.

Sec. 2. This Act shall take effect immediately upon its  
passage and approval, or upon its becoming law without such  
approval.

