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IN THE HOUSE THE RULES COMMITTEE
BY REQUEST OF THE LEGISLATIVE COUNCIL

HOUSE BILL NO. 7

IN THE LEGISLATURE OF THE STATE OF ALASKA

FIRST LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the Distraint Procedure under the Alaska Net Income Tax Act; amending the first paragraph of sub-section (D) of Sec. 3, Ch. 132 SLA, 1951; and providing for an effective date."

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

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

(D) DISTRAINT ON PERSONAL PROPERTY. It shall be lawful for the Tax Commissioner, or any of his agents or deputies, to collect any taxes, (the word "taxes", as used in this section, including any deficiencies in respect of such taxes) with such interest, penalties, and other additional amounts as are permitted by law, by distraint and sale, in the manner provided herein, of the property of any person, liable to pay any taxes, interest, penalties, or other additional amounts, who neglects or refuses to pay the same within ten ~~SIXTY~~ days from the mailing of notice and demand for payment thereof, and who has not appealed from the assessment of such taxes, interest, penalties and other additional amounts pursuant to the provisions of Sec. 13 of this Act. The term "property" as used herein shall be construed to mean personal property, both tangible and intangible, any right, title, and interest to such

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

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

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