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IN THE HOUSE

BY THE RULES COMMITTEE
BY REQUEST OF THE GOVERNOR

HOUSE BILL NO. 69

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND 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 Subsec. (D) of Sec. 12, Ch. 115, SLA 1949 as added by Ch. 132, SLA 1951 and as amended by Ch. 58, SLA 1959; amending paragraph 5; repealing and re-enacting paragraph 6 of Subsec. (D) of Sec. 12, Ch. 115, SLA 1949 as added by Ch. 132, SLA 1951; providing for distraint on real property; and providing for an effective date."

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

Section 1. The first paragraph of Subsec. (D) of Sec. 12, Ch. 115, SLA 1949 as added by Ch. 132, SLA 1951 and as amended by Ch. 58, SLA 1959 is amended to read as follows:

(D) Distraint on [PERSONAL] Property. It shall be lawful for the [TAX] Commissioner of Revenue, 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

1 same within ten days from the mailing of notice and demand
2 for payment thereof, and who has not appealed from the assess-
3 ment of such taxes, interest, penalties and other additional
4 amounts pursuant to the provisions of Sec. 13 of this Act.
5 The term "property" as used herein means [SHALL BE CONSTRUED
6 TO MEAN] all [PERSONAL] property, real and personal, [BOTH]
7 tangible and intangible, and any right, title, and interest
8 to such [PERSONAL] property, and shall include, without
9 limitation, stocks, securities, bank accounts, and evidences
10 of debt.

11 Sec. 2. Paragraph 5 of Subsec. (D) of Sec. 12, Ch. 115, SLA
12 1949 as added by Ch. 132, SLA 1951 is amended to read as follows:

13 (5) (a) REDEMPTION OF PROPERTY. In any case of
14 distraint for the payment of taxes or deficiencies, the
15 property so distrained shall be restored to the owner or
16 possessor, if, prior to the sale, payment of the amount due
17 is made to the proper deputy or agent charged with the
18 collection, together with the fees and other charges; but in
19 case of nonpayment, the said deputy or agent shall proceed
20 to sell the said property at public auction.

21 (b) REDEMPTION OF REAL PROPERTY AFTER SALE. The owners
22 of any real property sold hereunder, their heirs, executors,
23 or administrators, or any person in their behalf, shall be
24 permitted to redeem the property sold, or any particular
25 tract of such property, at any time within two years after
26 the sale thereof.

27 Such property or tract of property may be redeemed upon
28 payment to the purchaser, or in case he cannot be found in
29 the state, then to the Commissioner of Revenue, for the use

1 of the purchaser, his heirs, or assigns, the amount paid by
2 such purchaser and interest thereon at the rate of six per
3 cent (6%) per annum.

4 When any lands sold are redeemed as provided in this
5 section, the Commissioner shall cause entry of the fact to
6 be made upon the record mentioned in paragraph (6)(f) of
7 Subsec. (D) and such entry shall be evidence of such redemp-
8 tion.

9 Sec. 3. Paragraph 6 of Subsec. (D) of Sec. 12, Ch. 115, SLA
10 1949 as added by Ch. 132, SLA 1951 is repealed and re-enacted to
11 read as follows:

12 (6) (a) CERTIFICATE OF SALE. In the case of property
13 sold under this Act the deputy or agent conducting the sale
14 shall give to the purchaser a certificate of sale upon pay-
15 ment in full of the purchase price. In the case of real
16 property, such certificate shall set forth the real property
17 purchased, for whose taxes the same was sold, the name of
18 the purchaser, and the price paid therefore.

19 (b) DEED TO REAL PROPERTY. In the case of any real
20 property sold under this Act and not redeemed in the manner
21 and within the time provided in paragraph (5) of Subsec. (D)
22 of this Act, the Commissioner shall execute to the purchaser
23 of such real property at such sale a deed of the real property
24 so purchased by him, reciting the facts set forth in the
25 certificate.

26 (c) REAL PROPERTY PURCHASED BY STATE. If real property
27 is declared purchased by the deputy or agent for the state
28 at a sale pursuant to paragraph (4) of Subsec. (D) the deputy
29 or agent shall at the proper time execute a deed therefore,

1 after its preparation and the endorsement of approval as to
2 its form by the Attorney General, and without delay, cause
3 the deed to be duly recorded in the proper registry of deeds.

4 (d) EFFECT OF CERTIFICATE OF SALE OF PERSONAL PROPERTY.

5 In all cases of sale of property under this Act other than
6 real property the certificate of sale--

7 (1) Shall be prima facie evidence of the right of
8 the deputy or agent to make such sale, and conclusive
9 evidence of the regularity of his proceedings in making
10 the sale; and

11 (2) Shall transfer to the purchaser all right,
12 title, and interest of such delinquent in and to the
13 property sold; and

14 (3) Where such property consists of stocks, shall
15 be notice, when received, to any corporation, company,
16 or association of said transfer, and shall be authority
17 to such corporation, company, or association to record
18 the transfer on their books and records in the same
19 manner as if the stocks were transferred or assigned by
20 the party holding the same, in lieu of any original or
21 prior certificates, which shall be void, whether canceled
22 or not; and

23 (4) Where the subject of sale is securities or
24 other evidences of debt, shall be a good and valid
25 receipt to the person holding the same, as against any
26 person holding, or claiming to hold, possession of such
27 securities or other evidences of debt.

28 (e) EFFECT OF DEED OF REAL PROPERTY. In the case of
29 the sale of real property under this Act--

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(1) The deed of sale given pursuant to subparagraph (b) of paragraph (6) of Subsec. (D) shall be prima facie evidence of the facts therein stated; and

(2) If the proceedings of the Commissioner or his deputy or agent as set forth have been substantially in accordance with the provisions of law, such deed shall be considered and operate as a conveyance of all the right, title and interest the party delinquent had in and to the real property thus sold at the time the lien of the State of Alaska attached thereto.

(f) RECORDS OF SALE. The Commissioner or his deputy or agent shall keep a record of all sales of real property under this Act and of redemption of such property. The record shall set forth the tax for which any such sale was made, the date of seizure and sale, the name of the party assessed and all proceedings in making such sale, the amount of expenses, the names of the purchasers, and the date of the deed.

A copy of such record, or any part thereof, certified by the Commissioner shall be evidence in any court of the truth of the facts therein stated.

Sec. 4. EFFECTIVE DATE. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.