

1 IN THE HOUSE

BY MESSRS. BOARDMAN AND KUBLEY

2 HOUSE BILL NO. 134

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to business license taxes;  
7 amending Secs. 4 and 11, Ch. 43, SLA 1949;  
8 and providing for an effective date."

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

10 Section 1. Sec. 4, Ch. 43, SLA 1949, is amended to add a  
11 new subsec. (e) to read:

12 (e) The Commissioner, without compliance with the  
13 Administrative Procedure Act, may suspend any business  
14 license issued under this Act for a period not to exceed  
15 90 days upon the determination that the licensee is  
16 delinquent in any tax owed the state. No suspension is  
17 effective until 15 days after the giving of notice to the  
18 licensee. Notice may be given by delivery or handing  
19 written notice to the licensee or the mailing of notice to  
20 the licensee at the address shown on the license. If the  
21 licensee is still delinquent in any tax owed the state at  
22 the close of the 90 day suspension period, the Commissioner  
23 may revoke the license under the Administrative Procedure  
24 Act. Any person who engages in business without a license  
25 or after his license is suspended or revoked is guilty of a  
26 misdemeanor.

27 Sec. 2. Sec. 11, Ch. 43, SLA 1949, is repealed and re-  
28 enacted to read:

29 Sec. 11. DISPOSAL OF MONEY. Sixty per cent of the

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proceeds of the gross revenue from the tax herein provided, excluding the amount duly determined to have been spent by the state in its collection, shall be refunded to the incorporated cities, incorporated and independent school districts, and public utility districts by the Commissioner in the proportion that such revenue was earned within the political subdivision and the balance shall be retained by the state and covered into its general fund.

Sec. 3. Sec. 1 of this Act takes effect on the day after its passage and approval or on the day it becomes law without such approval. Sec. 2 of this Act takes effect on July 1, 1961.