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IN THE HOUSE

BY REQUEST OF THE GOVERNOR  
BY RULES COMMITTEE

HOUSE BILL NO. 330

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act granting a refund of interest  
paid on taxes levied under the Alaska  
Property Tax Act, Ch. 10, SLA 1949."

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

Section 1. The Commissioner of Revenue is authorized  
and directed to refund interest paid on delinquent taxes  
levied under the Alaska Property Tax Act, Ch. 10, SLA 1949,  
to those persons who have paid the interest in whole or in  
part and who apply for a refund within two years after the  
effective date of this Act; provided however, that no interest  
shall be paid on the refund; and provided further that  
where a person who is entitled to a refund owes the State of  
Alaska on the principal amount of the tax due under Ch. 10,  
SLA 1949 or for any other state tax the amount of the refund to  
which he is entitled may be credited by the Commissioner of  
Revenue toward payment of that tax which is owing.

Sec. 2. The Commissioner of Revenue shall announce the  
availability of this refund in newspapers of general  
circulation throughout the state.