

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 330

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - SECOND SESSION

5 A BILL

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

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

10 Section 1. The Commissioner of Revenue is authorized
11 and directed to refund interest paid on taxes levied under the
12 Alaska Property Tax Act, Ch. 10, SLA 1949, to those persons who
13 have paid the interest in whole or in part and who apply for a
14 refund within two years after the effective date of this Act;
15 provided however, that the State shall not refund any interest
16 due or paid by any person under an agreement for the payment of
17 taxes by installments entered into between him and the State;
18 that the State shall not be charged with or refund any interest
19 on any refund itself; and provided further, that where a person
20 who is entitled to a refund owes the State of Alaska on the
21 principal amount of the tax due under Ch. 10, SLA 1949 or for
22 any other state tax the amount of the refund to which he is
23 entitled may be credited by the Commissioner of Revenue toward
24 payment of that tax which is owing.

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