

1 IN THE HOUSE

BY RULES COMMITTEE  
BY REQUEST OF THE GOVERNOR

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HOUSE BILL NO. 347

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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SECOND LEGISLATURE - SECOND SESSION

5

A BILL

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For an Act entitled: "An Act to prescribe limitations on the  
7 commencement of civil actions to collect  
8 taxes or refunds; amending Sec. 55-2-7,  
9 ACLA 1949; and providing for an effective  
10 date."

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

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Section 1. Except as otherwise provided in this Act, no  
civil action shall be commenced in any court for the collection  
of any tax, license fee, or other revenue, or any interest or  
penalty thereon, levied by the State of Alaska or its political  
subdivisions more than three years after the same becomes due,  
or more than three years after the effective date of this Act,  
whichever is later.

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Sec. 2. No civil action shall be commenced in any court  
against the state or its political subdivisions for the refund  
of any tax, license fee, revenue, interest, or penalty more than  
two years after the actual payment of the same, whether paid  
under protest or not.

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Sec. 3. The period of limitations prescribed by Sec. 1  
does not include any time during which a tax return or other  
document required by law is not filed, or there is a wilful  
falsification or concealment of material facts affecting liability,  
or the taxpayer or other person liable is outside the state  
or concealed within the state.

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1           Sec. 4. The period of limitations prescribed by Secs. 1  
2 and 2 does not include any time during which a suit or suits are  
3 pending in any court or courts in which the validity of the  
4 statute under which the tax or refund is sought to be collected  
5 has been drawn in question.

6           Sec. 5. In the case of a compromise entered into between  
7 the taxpayer and the State of Alaska under Secs. 48-2-14 and  
8 48-2-15, ACLA 1949, or an installment payment arrangement  
9 entered into between the taxpayer and the state, the period of  
10 limitations prescribed by Sec. 1 begins to run when the last  
11 payment is due under the compromise or arrangement.

12           Sec. 6. The period of limitations prescribed in Sec. 1  
13 starts running anew from the date any partial payment is actually  
14 made.

15           Sec. 7. The defense of the period of limitations prescribed  
16 in Secs. 1 and 2 is waived unless affirmatively pleaded by the  
17 party entitled to raise it.

18           Sec. 8. Sec. 55-2-7, ACLA 1949 is amended to read as  
19 follows:

20           Sec. 55-2-7. WITHIN TWO YEARS. Within two years--

21           First. An action for libel, slander, assault, battery,  
22 seduction, false imprisonment or for any injury to the  
23 person or rights of another not arising on contract and not  
24 herein especially enumerated;

25           Second. An action upon a statute for a forfeiture or  
26 penalty to the State of Alaska [UNITED STATES OR THE  
27 TERRITORY OF ALASKA] except interest or penalties imposed  
28 for failure to pay any tax, license fee, or other revenue  
29 due the State of Alaska or its political subdivisions.

1           Third. An action upon a liability created by statute,  
2           other than a penalty or forfeiture.

3           Sec. 9. This Act takes effect on the day after its passage  
4           and approval or on the day it becomes law without such approval.

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