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IN THE SENATE

BY SENATORS OWEN, MCNABB,
BRADSHAW, HOPSON AND ENGSTROM.

SENATE BILL NO. 46

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act taxing rental charges paid by each temporary occupant of a hotel, motel or lodging house; and providing for an effective date."

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

Section 1. BASIS OF TAX. There is levied a tax of five per cent of the rental charge paid by each temporary occupant of a hotel, motel or lodging house in this state.

Sec. 2. COLLECTION OF TAX. The operator of each hotel, motel or lodging house shall collect the tax from the occupant and make monthly returns of the taxes collected to the Department of Revenue in the manner and on the forms prescribed by the department. Taxes collected by the department shall be deposited into the general fund.

Sec. 3. POWERS OF THE DEPARTMENT. The department may promulgate any rules and regulations necessary for the accomplishment of the purposes of this Act.

Sec. 4. TAX LIEN. All taxes levied under this Act and penalties and interest thereon are declared to be a lien prior and paramount to all other liens, mortgages, conveyances and assignments upon all the real and personal property of the person.

Sec. 5. PENALTIES. a. A person wilfully making or causing to be made a false tax statement or failing to pay or collect the tax levied by this Act shall be guilty of a misdemeanor and

1 upon conviction is punishable by a fine not to exceed \$1,000.00.

2 b. A person refusing to file a tax statement or to preserve
3 his records as directed by the department shall be guilty of a
4 misdemeanor and upon conviction is punishable by a fine not to
5 exceed \$1,000.00.

6 Sec. 6. DEFINITIONS. As used in this Act, unless the con-
7 text otherwise requires:

8 (1) "Department" means the Department of Revenue of the
9 State of Alaska;

10 (2) "Lodging house" means a building where the public
11 may, for consideration, obtain sleeping accommodations. The term
12 includes inns, tourist homes, rooming houses and similar facili-
13 ties;

14 (3) "Temporary occupant" means an occupant who has
15 resided, or has had the right to reside, in a hotel, motel or
16 lodging house for less than 30 consecutive days.

17 Sec. 7. EFFECTIVE DATE. This Act takes effect July 1, 1961.

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