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IN THE SENATE

BY SENATORS GREIMANN
AND LOGAN

SENATE BILL NO. 156

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to a tonnage tax upon
junk."

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

Section 1. LEVY OF TAX. There is levied upon each ton of
junk purchased in this state a tonnage tax of \$.50 per ton.

Sec. 2. SELLER'S REPORT. a. Each seller, upon the sale of
any junk, shall deduct the tax and record upon forms provided by
the commissioner of revenue: (1) the amount of junk sold; (2)
the amount of tax collected; and (3) any other information that may
be required by the commissioner of revenue. The tax levied under
this Act shall be remitted quarterly to the commissioner of revenue
by the seller and on the dates specified by the commissioner. If
the tax is not paid on the dates specified by the commissioner the
tax is delinquent.

b. The commissioner of revenue shall prescribe rules and
regulations to carry out the provisions of this Act pursuant to
the provisions of the Administrative Procedure Act.

Sec. 3. PENALTIES. In the event the tax is not paid before
delinquency, a penalty of 5% of such tax shall be added to the
tax for the first month or fraction thereof of delinquency, and
an additional 5% for each additional month or fraction thereof of
delinquency until a total penalty of 15% has accrued. In addition,
interest at the rate of 6% per annum on the delinquent tax from
the date of delinquency until paid shall accrue and be collected in

1 the same manner as the delinquent tax is collected.

2 Sec. 4. DEFINITIONS. As used in this Act:

3 (1) "seller" means any individual, and where consistent
4 with collective capacity, a committee, firm, partnership, company,
5 corporation, club, organization, association, or other combination
6 of individuals engaging in the buying, selling, and dealing in
7 junk, or maintaining a place where junk is gathered together and
8 stored or kept for shipment, sale, or transfer;

9 (3) "junk" includes any used scrap iron, copper, lead,
10 zinc, aluminum, tin or other metals, and any used machinery, tools,
11 implements, wrecked automobiles, furniture, rags, rubber, or paper.

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