

1 IN THE SENATE

BY RULES COMMITTEE
BY REQUEST OF THE GOVERNOR

2 SENATE BILL NO. 229

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act prescribing a penalty for
7 failure to collect and pay over income
8 tax, or for attempt to evade or
9 defeat income tax; amending Sec. 18,
10 Ch. 115, SLA 1949; and providing an
11 effective date."

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

13 Section 1. Sec. 18, Ch. 115, SLA 1949, as added by Ch.
14 110, SLA 1955, is amended by adding a new subsection E, as
15 follows:

16 E. FAILURE TO COLLECT AND PAY OVER TAX, OR ATTEMPT
17 TO EVADE OR DEFEAT TAX. Any person required to collect,
18 truthfully account for, and pay over any tax imposed by
19 this chapter who willfully fails to collect such tax,
20 or ^{to} truthfully account for and pay over such tax, or
21 willfully attempts in any manner to evade or defeat any
22 such tax or the payment thereof, shall, in addition to
23 other penalties provided by law, be liable to a penalty
24 equal to the total amount of the tax evaded, or not
25 collected, or not accounted for and paid over.

26 Sec. 2. This Act takes effect on the day after its passage
27 and approval or on the day it becomes law without such approval.
28
29