

1 IN THE SENATE

BY RULES COMMITTEE  
BY REQUEST OF THE GOVERNOR

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SENATE BILL NO. 229

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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SECOND LEGISLATURE - SECOND SESSION

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A BILL

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

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

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Section 1. Sec. 18, Ch. 115, SLA 1949, as added by Ch. 110,

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SLA 1955, is amended by adding a new subsection E, as follows:

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E. FAILURE TO COLLECT AND PAY OVER TAX, OR ATTEMPT TO

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EVADE OR DEFEAT TAX. Any person required to collect, truth-

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fully account for, and pay over any tax imposed by this

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chapter who willfully fails to collect such tax, or truthfully

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account for and pay over such tax, or willfully attempts in

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any manner to evade or defeat any such tax or the payment

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thereof, shall, in addition to other penalties provided by

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law, be liable to a civil penalty equal to the total amount

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of the tax evaded, not collected, not accounted for or not

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paid over, which penalty shall be in lieu of the tax not

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otherwise paid over to the state.

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Sec. 2. This Act takes effect on the day after its passage

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and approval or on the day it becomes law without such approval.

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