

1 IN THE SENATE

BY JUDICIARY COMMITTEE

2 SENATE BILL NO. 241

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the annual corporation  
7 tax and annual report filing fee; amending  
8 Sec. 123, SLA 1957; and repealing Sec. 136,  
9 Ch. 126, SLA 1957."

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

11 Section 1. Sec. 123, Ch. 126, SLA 1957, is amended to read:

12 Sec. 123. ANNUAL CORPORATION TAX: PENALTY FOR NON-  
13 PAYMENT. Every corporation incorporated under the laws of  
14 Alaska and every foreign corporation having its articles  
15 of incorporation on file in the office of the commissioner  
16 of commerce [DIRECTOR OF FINANCE], shall, on or before the  
17 first day of January of each and every year, pay to the  
18 commissioner of commerce [DIRECTOR OF FINANCE, FOR THE USE  
19 OF ALASKA], an annual corporation tax of \$25 if a domestic  
20 corporation or \$50 if a foreign corporation [FIFTEEN DOLLARS].  
21 Every corporation which has failed or hereafter fails to  
22 pay said annual corporation tax on or before the first day  
23 of January of each and every year, shall pay to the commis-  
24 sioner of commerce [DIRECTOR OF FINANCE, FOR THE USE OF  
25 ALASKA], in addition to the said annual corporation tax,  
26 the further sum of \$2.50 [TWO DOLLARS AND FIFTY CENTS] as  
27 a penalty for such failure.

28 Corporations organized under Section 36-6-4, ACLA 1949  
29 shall not be required to pay such annual corporation tax.

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Sec. 2. Sec. 136, Ch. 126, SLA 1957, is repealed.

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