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IN THE HOUSE BY MR. STALKER

HOUSE BILL NO. 301

IN THE LEGISLATURE OF THE STATE OF ALASKA  
THIRD LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act to provide for the imposition  
and collection of a business license  
tax by fourth-class cities."

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

\* Section 1. AS 29.25 is amended by adding a new section  
to read:

Sec. 29.25.485. BUSINESS LICENSE TAX. (a) The  
council may by ordinance impose a business license tax  
upon persons engaging in business within the village,  
equal to a percentage, specified by the council, of the  
amount paid by them to the state under the Alaska Business  
License Act, AS 43.70. If a person taxed also engages in  
business outside the village the tax is equal to the  
specified percentage times that portion of the tax paid  
by him to the state which is attributable to business  
done within the village.

(b) The tax is due and payable to the village on  
December 31 of each year, and shall be paid before March  
1 following. If the tax is not paid by March 1, it may be  
collected, with interest, in a personal action against the  
person liable for the tax.