

Introduced: 3/29/63  
Referred: Finance

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 SENATE BILL NO. 187

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to a tax on the proceeds  
7 of nonprofit bingo games, raffles and  
8 lotteries, ice classics, dog mushers' con-  
9 tests, fish derbies, and contests of skill;  
10 and providing for an effective date."

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

12 \* Section 1. AS 43 is amended by adding a new chapter to read:

13 CHAPTER 37. NONPROFIT GAMES AND CONTESTS.

14 Sec. 43.37.010. TAX IMPOSED. A person who holds a  
15 permit issued under AS 05.15 shall annually pay a tax of two  
16 per cent on the gross receipts from activities authorized by  
17 the permit.

18 Sec. 43.37.020. ADMINISTRATION. The Department of  
19 Revenue shall adopt procedural regulations defining how a  
20 tax is collected under this chapter, how a tax assessment may  
21 be challenged, and how refunds are made.

22 Sec. 43.37.030. DISPOSITION OF TAX. The tax levied by  
23 this chapter shall be paid into the general fund.

24 Sec. 43.37.040. INTEREST AND CIVIL PENALTIES. (a) If  
25 a tax levied by this chapter is not paid when due, the  
26 department shall add to it interest at the rate of six per  
27 cent a year until paid.

28 (b) If the tax levied by this chapter is not paid when  
29 due, the department shall add to it a penalty of five per

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cent of the tax for each 30 days or each fraction of 30 days that the tax remains unpaid, to a maximum of 25 per cent of the tax due. Interest is not added to the penalty.

\* Sec. 2. This Act applies retroactively to January 1, 1963.