

1 IN THE SENATE

BY SENATOR OWEN

2 SENATE BILL NO. 196

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act taxing rentals paid by temporary
7 occupants of hotels, motels, apartments,
8 rooming or lodging houses, and tourist and
9 trailer camps; and providing for an
10 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 76. TEMPORARY OCCUPANCY TAX

14 Sec. 43.76.010. TAX IMPOSED. (a) There is levied a
15 tax of five per cent on the total rental paid by each
16 temporary occupant of a hotel, motel, apartment, rooming or
17 lodging house, or tourist or trailer camp in the state.

18 (b) Where rentals are received in the form of property,
19 services, or other things of value, the tax is at the rate
20 of five per cent of the value of the property, services, or
21 other things of value.

22 (c) The tax is in addition to the total amount of the
23 rental.

24 Sec. 43.76.020. COLLECTION AND DISPOSITION OF TAX.

25 (a) The owner, lessor or person receiving the rental shall
26 collect the tax from the occupant and make monthly returns
27 of the taxes collected to the department in the manner and
28 on the forms prescribed by the department.

29 (b) Receipts from the tax shall be paid into the

1 general fund.

2 Sec. 43.76.030. EXEMPTION. Any person who resides
3 continuously for more than 30 days in one hotel, motel,
4 apartment, rooming or lodging house, or tourist or trailer
5 camp is exempt from payment of the tax and is entitled to a
6 refund of any tax money paid under sec. 10 of this chapter.

7 Sec. 43.76.040. POWERS OF THE DEPARTMENT. The depart-
8 ment may promulgate rules and regulations necessary to carry
9 out the purposes of this chapter.

10 Sec. 43.76.050. DELINQUENCY. In the case of a failure
11 to make and file a return and remit the tax within the time
12 prescribed by law or prescribed by the department according
13 to law, unless the failure is due to reasonable cause and
14 not due to wilful neglect, there is added to the tax five
15 per cent for each 30 days or fraction of 30 days during
16 which the failure continues, not exceeding 25 per cent in
17 the aggregate. The amount added to the tax shall be collect-
18 ed at the same time, in the same manner, and as a part of
19 the tax. If the tax has been paid before the discovery of
20 the neglect, the amount added shall be collected in the
21 same manner as the tax. In all cases of delinquency the
22 legal rate of interest shall be assessed.

23 Sec. 43.76.060. LIEN. The tax, interest, and penalties
24 provided for in secs. 10 - 50 of this chapter, and the costs
25 that accrue, are a lien in favor of the state against all
26 property and rights of property, both real and personal,
27 then owned or afterwards acquired by the person liable for
28 the tax, interest, penalties, and costs, to secure their
29 payment. The lien attaches to the property on the date that

1 a report upon which the specific tax is computed is required
2 to be filed by secs. 10 - 50 of this chapter. If the pro-
3 ceeds of the property levied upon and sold under secs. 10 -
4 50 of this chapter are insufficient to pay the lien together
5 with other tax liens, the net proceeds recovered shall be
6 applied pro rata to the satisfaction of all the tax liens.

7 Sec. 43.76.070. PENALTIES. (a) If a person required
8 under this chapter to collect, account for, and pay over the
9 tax imposed by this chapter, wilfully fails to do so, or if
10 a person wilfully attempts to evade or defeat the tax im-
11 posed by this chapter, he is, in addition to other penalties
12 provided by law, guilty of a misdemeanor.

13 (b) An individual who wilfully makes and signs a
14 return which he does not believe to be true and correct as
15 to every material matter is guilty of a misdemeanor.

16 * Sec. 2. This Act takes effect July 1, 1964.
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