

1 IN THE HOUSE

BY MR. McCOMBE

2

HOUSE BILL NO. 199

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FOURTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to the taxation of gross
7 receipts obtained from bingo, raffles and
8 ice pools and related licensed activities;
9 and providing for an effective date."

10

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

11

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

12

CHAPTER 33. BINGO, RAFFLE AND ICE POOL TAXES

13

Sec. 43.33.010. AMOUNT OF TAX. There is levied and

14

shall be collected and paid for each taxable year upon the
15 gross receipts of each organization required to obtain a
16 permit under AS 05.15, a tax equal to three per cent of the
17 gross receipts obtained by the organization from conducting
18 bingo, raffles and lotteries, ice classics, dog mushers'
19 contests, fish derbies and contests of skill as defined in
20 AS 05.15.210.

21

Sec. 43.33.020. PAYMENT OF TAX. The tax imposed by

22

sec. 10 of this chapter shall be paid on or before January
23 10 of the year immediately following the taxable year in
24 which the gross receipts are received.

25

Sec. 43.33.030. ORDERS AND REGULATIONS. The commission-

26

er of revenue may issue orders and regulations necessary to
27 carry out this chapter.

28

Sec. 43.33.040. LIEN. The tax, interest, and penalties

29

provided in secs. 10 - 50 of this chapter, and the costs that

1 accrue, are a lien in favor of the state against all property
2 and rights of property, both real and personal, then owned or
3 afterwards acquired by the organization liable for the tax,
4 interest, penalties, and costs, to secure their payment.
5 The lien attaches to the property on the date that the tax
6 is required to be paid. If the proceeds of the property
7 levied upon and sold are insufficient to pay the lien to-
8 gether with other tax liens, the net proceeds recovered shall
9 be applied pro rata to the satisfaction of all the tax liens.

10 Sec. 43.33.050. PENALTIES. If an organization fails to
11 pay the tax imposed by sec. 10 of this chapter when due, un-
12 less it is shown that the failure is due to reasonable cause
13 and not to wilful neglect, five per cent of the tax due shall
14 be assessed for each additional 30 days or fraction of 30
15 days during which the failure continues, but not exceeding
16 25 per cent in the aggregate. An additional assessment shall
17 be collected at the same time and in the same manner and as
18 a part of the tax. In case of delinquency the legal rate of
19 interest shall be assessed. If payment is made by a check,
20 bill of exchange, or note which is later returned by the
21 drawee as uncollectible because of insufficient funds or is
22 dishonored by the drawee for any reason, the dishonor is
23 prima facie evidence of nonpayment of the tax.

24 * Sec. 2. The tax levied by this Act shall apply only to gross
25 receipts received on and after the effective date of this Act.

26 * Sec. 3. This Act takes effect on the day after its passage
27 and approval or on the day it becomes law without such approval.
28
29