

Introduced: 1/27/65  
Referred: Finance

1 IN THE SENATE

BY SENATOR OWEN

2 SENATE BILL NO. 24

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - FIRST 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  
9 and 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 one per cent on the total rental paid by each  
16 temporary occupant of a hotel, motel, apartment, rooming  
17 or 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 and placed in a special account for the pro-  
2 motion of tourism.

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

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

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

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

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

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

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

18 \* Sec. 2. This Act takes effect July 1, 1965.  
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