

Introduced: 2/1/68  
Referred: Resources and  
Judiciary

1 IN THE HOUSE

BY THE RULES COMMITTEE  
BY REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 484

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act prescribing penalty for violating AS  
7 43.75.055; and providing for an effective date."

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

9 \* Section 1. AS 43.75.050(e) is amended to read:

10 (e) A tax under secs. 10 - 55 [10 - 50] of this chapter and  
11 the penalties and interest on the tax are a lien prior, paramount,  
12 and superior to all other liens, mortgages, hypothecations, convey-  
13 ances, and assignments, upon all the real and personal property of  
14 the person liable for the tax, and upon all the real and personal  
15 property used with the permission of the owner to carry on the  
16 business. The special remedy provided for the recovery of license  
17 taxes set out in secs. 10 - 55 [10 - 50] of this chapter is not  
18 exclusive of other civil or criminal remedies provided by law for  
19 the recovery of license taxes.

20 \* Sec. 2. AS 43.75.050(f) is amended to read:

21 (f) A person who wilfully fails to obtain a license, pay a tax,  
22 make a return, keep or display a record, or supply the information  
23 at the time required by law or regulation, in violation of secs.  
24 10 - 55 [10 - 50] of this chapter, is, in addition to other penalties  
25 provided by law, guilty of a misdemeanor, and upon conviction is  
26 punishable by a fine of not more than \$1,000, or by imprisonment for  
27 not more than one year, or by both, together with the cost of  
28 prosecution.

29 \* Sec. 3. This Act takes effect on the day after its passage and

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29

approval or on the day it becomes law without approval.