

Introduced: 3/21/68
Referred: State Affairs

1 IN THE HOUSE

BY THE RULES COMMITTEE

2

HOUSE JOINT RESOLUTION NO. 78

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIFTH LEGISLATURE - SECOND SESSION

5

Relating to certain practices of the

6

Internal Revenue Service.

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

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WHEREAS almost every citizen of the United States has some form of
9 relationship with the Internal Revenue Service; and

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WHEREAS in the relationship of the citizen to his government, each
11 citizen should be treated fairly and in accord with constitutional and
12 judicial rights; and

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WHEREAS in certain instances officials of the Internal Revenue Service
14 have placed liens and have levied against real and personal property of
15 taxpayers without granting the taxpayer the rights of established legal
16 procedures which would involve not only notice but a judicial hearing;

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BE IT RESOLVED that the Legislature respectfully requests the Secretary
18 of the Department of the Treasury to take administrative action to prohibit
19 the Internal Revenue Service from placing a lien or levy against real or
20 personal property of a taxpayer without first going through the usual
21 judicial procedures of notification and hearing before a properly consti-
22 tuted court or hearing procedure of the Internal Revenue Service.

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COPIES of this Resolution shall be sent to The Honorable Lyndon B.
24 Johnson, President of the United States; The Honorable Henry H. Fowler,
25 Secretary, Department of the Treasury; The Honorable Sheldon S. Cohen,
26 Commissioner of the Internal Revenue Service; The Honorable Edward V. Long,
27 Senator from Missouri; and to The Honorable E.L. Bartlett and The Honorable
28 Ernest Gruening, U.S. Senators, and The Honorable Howard W. Pollock, U.S.
29 Representative, members of the Alaska delegation in Congress.

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