

1 IN THE SENATE

BY ENGSTROM

2 SENATE BILL NO. 209

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the due date for Alaska Business
7 License Tax fees; and providing for an effective date."

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

9 * Section 1. AS 43.70.030(d) is amended to read:

10 (d) The initial fee of \$25 applies to all of the provisions of
11 this section, and shall accompany the application. The balance is due
12 and payable on or before the 60th day following the close of the appli-
13 cant's business year [DECEMBER 31ST OF EACH YEAR AND SHALL BE PAID
14 BEFORE THE FIRST DAY OF MARCH FOLLOWING], except that the department
15 may extend the time for no longer than 90 days following the due date
16 [UNTIL THE 30TH OF THE FOLLOWING APRIL] upon application showing that
17 the extension is necessary to enable the applicant to ascertain the
18 amount of license money due. To enable accurate determination of the
19 balance of the tax due [AT THE END OF EACH YEAR], each person to whom
20 this chapter applies shall keep records, give statements under oath,
21 and make returns which the department requires. Returns are made under
22 penalty of perjury.

23 * Sec. 2. This Act takes effect December 31, 1968.
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