

Introduced: 2/27/69  
Referred: State Affairs,  
Local Government and Finance

1 IN THE HOUSE

BY HOLM

2 HOUSE BILL NO. 225

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the gross business license tax."

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

8 \* Section 1. AS 43.70.030(a) is amended to read:

9 (a) The license fee for each business is \$25 plus a sum equal to  
10 one-quarter [ONE-HALF] of one per cent of the gross receipts in excess  
11 of \$20,000 from the business during the year for which the license is  
12 issued [, EXCEPT THAT ALL GROSS VOLUME IN EXCESS OF \$100,000 A YEAR IS  
13 TAXED AT THE RATE OF ONE-QUARTER OF ONE PER CENT]. The annual license  
14 fee paid by a professional person to his professional board shall be  
15 credited against the initial fee required under this chapter.

16 \* Sec. 2. AS 43.70.110(2) is amended to read:

17 (2) "Gross receipts" means receipts from sources in the state,  
18 whether in the form of money, credits, or other valuable consideration  
19 received from engaging in or conducting a business without deducting  
20 the cost of the property sold, the cost of the materials used, labor  
21 or service cost, interest paid, taxes, losses, or any other expense,  
22 except that "gross receipts" does not include cash discounts allowed  
23 and taken on sales, and sales refunds, either in cash or by credit,  
24 uncollectible accounts written off, and payments received in final  
25 liquidation of accounts included in the gross receipts of a previous  
26 return made by the person. Receipts from sales, wherever made, of  
27 goods, wares, and merchandise manufactured or processed or originating  
28 in the state are considered a part of gross receipts from sources in  
29 the state, and the holder of a state license under this chapter doing

1 business inside and outside the state is liable under this chapter as  
2 to that portion of his gross receipts attributable to his Alaska  
3 operation. "Gross receipts" does not include [ALSO INCLUDES ALL]  
4 amounts paid or assigned to subcontractors. Individuals representing  
5 firms taxed under this chapter on volume of business done, working as  
6 agents on commission instead of as employees, may compute their gross  
7 receipts as equal to their gross commissions.  
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