

Introduced: 1/20/71
Referred: Local Government
and Finance

1 IN THE HOUSE

BY MCVEIGH AND KERTTULA

2

HOUSE BILL NO. 85

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IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SEVENTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act amending the Business License Act; and
7 providing for an effective date."

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

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* Section 1. AS 43.70.030(a) is repealed and re-enacted to read:

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(a) The license fee for each business license issued for

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(1) 1971 is \$25 plus a sum equal to four-tenths of one per

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cent of that portion of a business' 1971 gross receipts between \$20,000

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and \$100,000 and two-tenths of one per cent of that portion above

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\$100,000;

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(2) 1972 is \$25 plus a sum equal to three-tenths of one per

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cent of that portion of a business' 1972 gross receipts between \$20,000

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and \$100,000 and three-twentieths of one per cent of that portion above

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\$100,000;

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(3) 1973 is \$25 plus a sum equal to two-tenths of one

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per cent of that portion of a business' 1973 gross receipts between

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\$20,000 and \$100,000 and one-tenth of one per cent of that portion

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above \$100,000;

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(4) each year after 1973 is \$25.

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* Sec. 2. AS 43.70.030(d) is amended to read:

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(d) The initial fee of \$25 applies to all of the provisions of

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this section, and shall accompany the application. The balance is due

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and payable on December 31 of each year and shall be paid before the

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first day of March following, except that the department may extend the

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time until the 30th of the following April upon application showing

1 that the extension is necessary to enable the applicant to ascertain
2 the amount of license money due. To enable accurate determination of
3 the balance of the tax due at the end of each year and of the penalty
4 under sec. 60 of this chapter, each person to whom this chapter applies
5 shall keep records, give statements under oath, and make returns which
6 the department requires. Returns are made under penalty of perjury.

7 * Sec. 3. AS 43.70.030 is amended by adding a new subsection to read:

8 (e) The annual license fee paid by a professional person to his
9 professional board shall be credited against the initial fee of \$100
10 required under this chapter.

11 * Sec. 4. AS 43.70.060(a) is amended to read:

12 (a) If a person fails to file a business license return or pay
13 the fee, as finally determined by the department, unless it is shown
14 that the failure is due to reasonable cause and not to wilful neglect,
15 five per cent is added to the fee for each additional 30 days, or
16 fraction of 30 days, during which the failure continues, but not
17 exceeding 25 per cent in the aggregate; these percentages shall be based
18 on the amount of the fee under the 1971 formula in sec. 30(a) of this
19 chapter, except that in the case of banks, trust companies, and savings
20 and loan associations, they shall be based on the formula in sec. 30(b)
21 of this chapter. The amount added to the fee shall be collected at the
22 same time and in the same manner and as a part of the fee. If the fee
23 is paid before the discovery of the neglect, the amount added shall be
24 collected in the same manner as the fee. In case of delinquency the
25 legal rate of interest shall be assessed. If payment is made by a
26 check, bill of exchange, or note which is later returned by the drawee
27 as uncollectible because of insufficient funds or is dishonored by the
28 drawee for any reason, the dishonor is prima facie evidence of non-
29 payment of the license fee.

1 * Sec. 5. This Act takes effect on the day after its passage and
2 approval or on the day it becomes law without approval.

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