

Introduced: 3/29/71
Referred: State Affairs

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

1 IN THE HOUSE

2 HOUSE BILL NO. 366

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the rate of interest on delinquent
7 state taxes; and providing for an effective date."

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

9 * Section 1. AS 43.20.210(c) is repealed and re-enacted to read:

10 (c) When the tax levied in this chapter becomes delinquent,
11 it bears interest at the rate of six per cent a year.

12 * Sec. 2. AS 43.35.080 is amended by adding a new subsection to read:

13 (b) When the tax levied by this chapter becomes delinquent,
14 it bears interest at the rate of six per cent a year.

15 * Sec. 3. AS 43.40.010(d) is amended to read:

16 (d) If a person fails to file a return and remit the tax
17 within the time prescribed by law or prescribed by the department
18 pursuant to law, unless the failure is due to reasonable cause
19 and not to wilful neglect, there is added to the tax five per cent
20 if the failure is for not more than 30 days, with an additional
21 five per cent for each additional 30 days or fraction of 30 days
22 during which the failure continues, not exceeding 25 per cent in
23 the aggregate. The amount added to the tax shall be collected at the
24 same time and in the same manner and as a part of the tax unless the
25 tax is paid before the discovery of the neglect, in which case the
26 amount added shall be collected in the same manner as the tax. In all
27 cases of delinquency [THE LEGAL RATE OF] interest shall be assessed
28 at the rate of six per cent a year.

29 * Sec. 4. AS 43.55.060 is amended to read:

1 Sec. 43.55.060. DELINQUENCY. When the tax provided for in this
2 chapter becomes delinquent, it bears interest at the rate of six [SEVEN]
3 per cent a year. If any person fails to make a report required by this
4 chapter, within the time prescribed by law for the report, the depart-
5 ment shall examine the books, records and files of the person to
6 determine the amount and value of the production to compute the tax,
7 and the department shall add to the tax the cost of the examination,
8 together with any penalties accrued.

9 * Sec. 5. AS 43.60.030 is amended to read:

10 Sec. 43.60.030. DELINQUENCY. In the case of a failure to make
11 and file a return and remit the tax within the time prescribed by law
12 or prescribed by the department according to law, unless the failure is
13 due to reasonable cause and not due to wilful neglect, there is added
14 to the tax five per cent for each 30 days or fraction of 30 days during
15 which the failure continues, not exceeding 25 per cent in the aggregate.
16 The amount added to the tax shall be collected at the same time, in the
17 same manner, and as a part of the tax. If the tax has been paid before
18 the discovery of the neglect, the amount added shall be collected in
19 the same manner as the tax. In all cases of delinquency [THE LEGAL
20 RATE OF] interest shall be assessed at the rate of six per cent a year.

21 * Sec. 6. AS 43.70.060(a) is amended to read:

22 (a) If a person fails to file a business license return or pay
23 the fee, as finally determined by the department, unless it is shown
24 that the failure is due to reasonable cause and not to wilful neglect,
25 five per cent is added to the fee for each additional 30 days, or
26 fraction of 30 days, during which the failure continues, but not exceed-
27 ing 25 per cent in the aggregate. The amount added to the fee shall be
28 collected at the same time and in the same manner and as a part of the
29 fee. If the fee is paid before the discovery of the neglect, the

1 amount added shall be collected in the same manner as the fee. In
2 case of delinquency [THE LEGAL RATE OF] interest shall be assessed
3 at the rate of six per cent a year. If payment is made by check, bill
4 of exchange, or note which is later returned by the drawee as un-
5 collectible because of insufficient funds or is dishonored by the
6 drawee for any reason, the dishonor is prima facie evidence of non-
7 payment of the license fee.

8 * Sec. 7. This Act takes effect on the day after its passage and approval
9 or on the day it becomes law without approval.

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