

Introduced: 4/4/72  
Referred: Judiciary

1 IN THE HOUSE

BY THE STATE AFFAIRS COMMITTEE

2 HOUSE BILL NO. 781

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to penalties under the Alaska  
7 Net Income Tax Act; and providing for an effective  
8 date."

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

10 \* Section 1. AS 43.20 is amended by adding a new section to read:

11 Sec. 43.20.335. PENALTIES. (a) A person who wilfully attempts  
12 to evade or defeat the tax imposed by this chapter is, in addition to  
13 other penalties provided by this chapter, guilty of a felony and, upon  
14 conviction, shall be fined not more than \$10,000, or imprisoned for  
15 not more than five years, or both, together with the costs of  
16 prosecution.

17 (b) A person required under this chapter to collect, account  
18 for, and pay over the tax imposed by this chapter who wilfully fails  
19 to collect or truthfully account for and pay over the tax is, in  
20 addition to other penalties provided by this chapter, guilty of a  
21 felony and, upon conviction, shall be fined not more than \$10,000, or  
22 imprisoned for not more than five years, or both, together with the  
23 costs of prosecution.

24 (c) A person required under this chapter to pay a tax or an  
25 estimated tax, make a return, keep records, or supply information, who  
26 wilfully fails to pay the tax or estimated tax, make the return, keep  
27 the records, or supply the information, is, in addition to other  
28 penalties provided by this chapter, guilty of a misdemeanor and, upon  
29 conviction, shall be fined not more than \$10,000, or imprisoned for

1 not more than one year, or both, together with the costs of prosecution.

2 (d) A person who wilfully makes and subscribes a return, state-  
3 ment, or other document required under this chapter which contains or  
4 is verified by a written declaration that it is made under the  
5 penalties of perjury which he does not believe to be true and correct  
6 as to every material matter is, in addition to other penalties pro-  
7 vided by this chapter, guilty of a felony and, upon conviction, shall  
8 be fined not more than \$5,000, or imprisoned for not more than three  
9 years or by both, together with the costs of prosecution.

10 (e) A person who wilfully aids or assists in, or procures, or  
11 counsels the preparation or presentation in connection with any matter  
12 arising under this chapter of a return, affidavit, claim, or other  
13 document, which is fraudulent or is false as to any material matter  
14 is guilty of a felony whether or not the falsity or fraud is with the  
15 knowledge or consent of the person required to present the return,  
16 affidavit, claim, or document, and, upon conviction, shall be fined  
17 not more than \$5,000, or imprisoned for not more than three years or  
18 both, together with the costs of prosecution.

19 (f) A person who wilfully delivers or discloses to the commis-  
20 sioner or the department under this chapter any list, return, account,  
21 statement, or other document, known by him to be fraudulent or to be  
22 false as to any material matter shall be fined not more than \$1,000,  
23 or imprisoned for not more than one year or both.

24 (g) A person who after being summoned to appear to testify, or  
25 to appear and produce books, accounts, records or other papers as  
26 required under AS 43.05.040, neglects to appear or to produce the  
27 materials shall, upon conviction, be fined not more than \$1,000, or  
28 imprisoned for not more than one year or both, together with the  
29 costs of prosecution.

1 (h) A person who corruptly or by force or threats of force  
2 endeavors to intimidate or impede an officer or employee of the state  
3 acting in official capacity under this chapter, or in any other way  
4 corruptly or by force or threats of force obstructs or impedes the  
5 administration of this chapter is guilty of a felony and shall, upon  
6 conviction, be fined not more than \$5,000, or imprisoned for not more  
7 than three years, or both, except that if the offense is committed only  
8 by threats of force the person convicted shall be fined not more than  
9 \$3,000, or imprisoned for not more than one year or both. As used in  
10 this subsection the term "threats of force" includes threatening  
11 letters or communications and includes threats of bodily harm to an  
12 officer or employee or to a member of his family.

13 (i) A person required to collect, truthfully account for, a tax  
14 imposed by this chapter who wilfully fails to collect the tax or to  
15 truthfully account for and pay over the tax, or wilfully attempts in  
16 any manner to evade or defeat the tax or the payment of it is, in  
17 addition to other penalties provided by law, liable to a civil penalty  
18 equal to the total amount of the tax evaded, not collected, not  
19 accounted for, or not paid over. This penalty is in place of the tax  
20 not otherwise paid to the state.

21 (j) In this section "person" includes, but is not limited to, an  
22 officer or employee of a corporation or a member or employee of a  
23 partnership, who as officer, employee, or member is under a duty to  
24 perform the act in respect to which the violation occurs.

25 \* Sec. 2. AS 43.20.330 is repealed.

26 \* Sec. 3. This Act takes effect on the day after its passage and approval  
27 or on the day it becomes law without approval.  
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