

Original sponsor: State Affairs Committee

Offered: 6/14/72

1 IN THE HOUSE

BY THE FREE CONFERENCE COMMITTEE

2 FREE CONFERENCE CS FOR CS FOR 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 the Alaska Net Income Tax Act;  
7 and providing for an effective date."

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

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

10 Sec. 43.20.335. PENALTIES. (a) A person who wilfully attempts  
11 to evade the tax imposed by this chapter is, in addition to other  
12 penalties provided by this chapter, guilty of a felony and, upon con-  
13 viction, shall be fined not more than \$5,000, or imprisoned for not  
14 more than five years, or both, together with the costs of prosecution.

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

22 (c) A person required under this chapter to pay a tax, make a  
23 return, keep records, or supply information, who wilfully fails to  
24 pay the tax or estimated tax, make the return, keep the records, or  
25 supply the information, is, in addition to other penalties provided  
26 by this chapter, guilty of a misdemeanor and, upon conviction, shall  
27 be fined not more than \$5,000, or imprisoned for not more than one  
28 year, or both, together with the costs of prosecution.

29 (d) A person who wilfully makes and subscribes a return,

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

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

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

22 (g) A person required to collect, truthfully account for, a tax  
23 imposed by this chapter who wilfully fails to collect the tax or to  
24 truthfully account for and pay over the tax, or wilfully attempts in  
25 any manner to evade the tax or the payment of it is, in addition to  
26 other penalties provided by law, liable to a civil penalty equal to  
27 the total amount of the tax evaded, not collected, not accounted for,  
28 or not paid over. This penalty is in place of the tax not otherwise  
29 paid to the state.

1 (h) In this section "person" includes, but is not limited to,  
2 an officer or employee of a corporation or a member or employee of a  
3 partnership, who as officer, employee, or member is under a duty to  
4 perform the act in respect to which the violation occurs.

5 \* Sec. 2. AS 43.20.030(e) is amended to read:

6 (e) The department may credit or refund overpayments of taxes,  
7 taxes erroneously or illegally assessed or collected, penalties collected  
8 without authority, and taxes that are found unjustly assessed or ex-  
9 cessive in amount, or otherwise wrongfully collected. The department  
10 shall by regulation provide how claims for credits or refunds are  
11 made, set limitations, and give notice of allowance or disallowance.  
12 The regulations shall be based upon the provisions of secs. 31; 6151(c);  
13 6401; 6402; 6403; 6511; 6512; 6513(a), (b); 6611 of the Internal Rev-  
14 enue Code of 1954 insofar as those provisions are consistent with other  
15 provisions of this chapter. When a refund is allowed to a taxpayer,  
16 it shall be paid out of the general fund on a warrant issued under a  
17 voucher approved by the department.

18 \* Sec. 3. AS 43.20.330 is repealed.

19 \* Sec. 4. This Act takes effect on the day after its passage and approval  
20 or on the day it becomes law without approval.  
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