

Introduced: 5/24/72
Referred: Finance

1 IN THE HOUSE

BY THE STATE AFFAIRS COMMITTEE

2 HOUSE BILL NO. 830

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 payment of the Alaska Net Income
7 Tax."

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

9 * Section 1. AS 43.20.030(d) is repealed and re-enacted to read:

10 (d) A taxpayer, upon request by the department, shall furnish
11 to the department a true and correct copy of the tax return which he
12 has filed with the United States Collector of Internal Revenue. When
13 an alteration in, or modification of, a taxpayer's federal income tax or
14 a recomputation of tax or determination of deficiency (whether with or
15 without assessment) results in an increase in the amount of tax payable
16 under this chapter, the department shall notify the taxpayer in writing
17 of the amount of additional tax. The additional tax payable as the
18 result of alteration, modification, recomputation or determination
19 of the taxpayer's federal income tax shall be due 30 days after receipt
20 by the taxpayer of the written notice from the department.
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