

Original sponsor: J. Miller, Hartig  
and Saylor

Offered: 4/17/74  
Referred: Rules

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 738

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the Alaska Business License Act;  
7 and providing for an effective date."

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

9 \* Section 1. AS 43.70.010 is repealed.

10 \* Sec. 2. AS 43.70.030(a) is amended to read:

11 (a) The license fee for each business is \$25 [PLUS A SUM EQUAL TO  
12 ONE-HALF OF ONE PER CENT OF THE GROSS RECEIPTS IN EXCESS OF \$20,000 FROM  
13 THE BUSINESS DURING THE YEAR FOR WHICH THE LICENSE IS ISSUED, EXCEPT THAT  
14 ALL GROSS VOLUME IN EXCESS OF \$100,000 A YEAR IS TAXED AT THE RATE OF  
15 ONE-QUARTER OF ONE PER CENT. THE ANNUAL LICENSE FEE PAID BY A PROFES-  
16 SIONAL PERSON TO HIS PROFESSIONAL BOARD SHALL BE CREDITED AGAINST THE  
17 INITIAL FEE REQUIRED UNDER THIS CHAPTER].

18 \* Sec. 3. AS 43.70.030(c) is amended to read:

19 (c) The license for the privilege of taking orders through use of  
20 catalogs and by mail order offices in the state is the same as set out  
21 in this chapter for business generally [AND GROSS VOLUME OF BUSINESS OF  
22 THOSE OFFICES INCLUDES ALL ORDERS TAKEN AT THEM WHETHER DELIVERY OF THE  
23 MERCHANDISE IS MADE THROUGH THE OFFICES OR NOT].

24 \* Sec. 4. AS 43.70.040(a) is amended to read:

25 (a) As soon as practicable after the final payment of the tax  
26 under sec. 30(b) of this chapter, the department shall examine the  
27 return and determine the correct amount of the tax and, if an error is  
28 found, shall notify the taxpayer of the error and examine the taxpayer's  
29 records as authorized in AS 43.05.040, and take other proper steps to

1 determine the amount due.

2 \* Sec. 5. AS 43.70.040(b) is amended to read:

3 (b) If an agreement cannot be reached with the taxpayer as to the  
4 amount of a license tax due under sec. 30(b) of this chapter, the  
5 department may set a time and place of hearing on the question, upon at  
6 least 60 days' notice of the hearing by mail to the taxpayer. At the  
7 hearing a person may be required to appear and testify and produce  
8 records and other papers as provided in AS 43.05.040.

9 \* Sec. 6. AS 43.70.110(2) is repealed.

10 \* Sec. 7. This Act takes effect January 1, 1979.

11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29