

1 IN THE HOUSE

BY ELIASON BY REQUEST

2 HOUSE BILL NO. 138

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

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

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

10 * Section 1. AS 43.20.335(g) is amended to read:

11 (g) A person required to collect or truthfully account for a tax
12 imposed by this chapter who wilfully fails to collect the tax or to
13 truthfully account for and pay over the tax, or wilfully attempts in
14 any manner to evade the tax or the payment of it is, in addition to
15 other penalties provided by law, liable to a civil penalty equal to
16 the total amount of the tax evaded, not collected, not accounted for,
17 or not paid over. This penalty is in place of the tax not otherwise
18 paid to the state. The civil penalty shall be paid upon demand by the
19 commissioner or his designee, and shall be assessed and collected in
20 the same manner as taxes are assessed and collected under this chapter.
21 Any reference in (a) - (f) of this section to "tax" imposed refers
22 also to the civil penalty provided under this subsection.

23 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.
24 070(c).

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