

Introduced: 5/18/76  
Referred: Commerce and  
Finance

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 HOUSE BILL NO. 932

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH 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 AS 43.70.010 is repealed.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 \$50 [\$25 PLUS A SUM EQUAL  
12 TO ONE-HALF OF ONE PER CENT OF THE GROSS RECEIPTS IN EXCESS OF \$20,000  
13 FROM THE BUSINESS DURING THE YEAR FOR WHICH THE LICENSE IS ISSUED,  
14 EXCEPT THAT ALL GROSS VOLUME IN EXCESS OF \$100,000 A YEAR IS TAXED AT  
15 THE RATE OF ONE-QUARTER OF ONE PER CENT. THE ANNUAL LICENSE FEE PAID BY  
16 A PROFESSIONAL PERSON TO HIS PROFESSIONAL BOARD SHALL BE CREDITED  
17 AGAINST THE 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 43.70.030(d) is amended to read:

25 (d) The initial fee of \$50 [\$25] applies to all of the provisions  
26 of this section, and shall accompany the application. The balance under  
27 sec. 30(b) of this chapter is due and payable on December 31st of each  
28 year and shall be paid before the first day of March following, except  
29 that the department may extend the time until the 30th of the following

1 April upon application showing that the extension is necessary to enable  
2 the applicant to ascertain the amount of license money due. To enable  
3 accurate determination of the balance of the tax due at the end of each  
4 year, each person to whom this chapter applies shall keep records, give  
5 statements under oath, and make returns which the department requires.  
6 Returns are made under penalty of perjury.

7 \* Sec. 5. AS 43.70.040(a) is amended to read:

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

14 \* Sec. 6. AS 43.70.040(b) is amended to read:

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

21 \* Sec. 7. AS 43.70.110(2) is repealed.

22 \* Sec. 8. This Act takes effect January 1, 1978.  
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