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Referred: Commerce and
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1 IN THE HOUSE

2  HOUSE BILL NO. 106

3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 TENTH LEGISLATURE - FIRST 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 43.70.030(a) is amended to read:

10 (a) The license fee for each business is \$25 [PLUS A SUM EQUAL TO
11 ONE-HALF OF ONE PER CENT OF THE GROSS RECEIPTS IN EXCESS OF \$20,000
12 FROM THE BUSINESS DURING THE YEAR FOR WHICH THE LICENSE IS ISSUED,
13 EXCEPT THAT ALL GROSS VOLUME IN EXCESS OF \$100,000 A YEAR IS TAXED AT
14 THE RATE OF ONE-QUARTER OF ONE PER CENT]. The annual license fee paid
15 by a professional person to his professional board shall be credited
16 against the initial fee required under this chapter.

17 * Sec. 2. AS 43.70.030(c) is amended to read:

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

23 * Sec. 3. AS 43.70.030(d) is amended to read:

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

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

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

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

13 * Sec. 5. AS 43.70.010, 43.70.070, and 43.70.110(2) and (3) are repealed.

14 * Sec. 6. AS 43.18 is amended by adding a new section to read:

15 Sec. 43.18.090. ADDITIONAL GRANTS TO REPLACE LOST REVENUE. In
16 addition to revenue sharing payable to municipalities under secs. 10 -
17 45 of this chapter, the state shall pay to a municipality each fiscal
18 year an amount equal to the amount of business license tax receipts
19 which the municipality was entitled to receive under AS 43.70.080 for
20 the state fiscal year ending June 30, 1976.

21 * Sec. 7. This Act takes effect January 1, 1978.