

Introduced: 9/22/80
Referred: Finance

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1 IN THE HOUSE

2 HOUSE BILL NO. 1048

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act providing for refunds of 1978 individual income
7 taxes; and providing for an effective date."

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

9 * Section 1. REFUND OF 1978 INCOME TAXES. (a) An individual is entitled
10 to a refund of his Alaska net income taxes paid or withheld under AS 43.20
11 for all or part of a tax year occurring after December 31, 1977, and before
12 January 1, 1979.

13 (b) A refund under this section may be made only as provided in this
14 section. Refunds of Alaska net income taxes paid may not be made without an
15 appropriation for that purpose.

16 (c) The department shall establish procedures for determining the
17 amount of and for making the refunds described in (a) of this section.

18 (d) The commissioner may adopt regulations to implement this section,
19 and those regulations may be adopted as emergency regulations under AS 44.-
20 62.040 - 44.62.290.

21 (e) In this section,

22 (1) "commissioner" means the commissioner of revenue;

23 (2) "department" means the Department of Revenue.

24 * Sec. 2. The provisions of AS 43.05.280 do not apply to refunds made
25 under sec. 1 of this Act.

26 * Sec. 3. This Act takes effect on the effective date of a version of an
27 Act entitled "An Act relating to taxes; repealing the Alaska net income tax
28 on individuals; and providing for an effective date."
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