

Introduced: 9/22/80  
Referred: Finance

1 IN THE HOUSE

BY RANDOLPH

2 HOUSE BILL NO. 1049

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 relating to taxes; repealing the Alaska net  
7 income tax; and providing for an effective date."

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

9 \* Section 1. AS 43.20 and secs. 6 - 11 of ch. 22 SLA 1980 are repealed.

10 \* Sec. 2. REFUND OF 1978, 1979 and 1980 INCOME TAXES. (a) A person is  
11 entitled to a refund of his Alaska net income taxes paid or withheld after  
12 December 31, 1977, for all or part of a tax year occurring after December 31,  
13 1977. A person is also entitled to a refund of his estimated net income tax  
14 payments made under AS 43.20 after December 31, 1977, for a tax year for  
15 which he has not filed a year-end return under AS 43.20.030.

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

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

21 (d) The commissioner may adopt regulations to implement this section,  
22 and those regulations may be adopted as emergency regulations under AS 44.-  
23 62.040 - 44.62.290.

24 (e) In this section,

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

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

27 \* Sec. 3. The provisions of AS 43.05.280 do not apply to refunds made  
28 under sec. 2 of this Act.

29 \* Sec. 4. This Act is retroactive to January 1, 1978.

1 \* Sec. 5. This Act takes effect immediately in accordance with AS 01.10.-  
2 070(c).

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