

Introduced: 1/31/79  
Referred: Judiciary and  
Finance

1 IN THE HOUSE

BY RANDOLPH

2 HOUSE BILL NO. 105

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing recovery of expenses from the state  
7 on hearing or appeal of disputed tax payments; and  
8 changing Rules 79 and 82 of the Alaska Rules of Civil  
9 Procedure."

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

11 \* Section 1. AS 43.05.240 is amended by adding a new subsection to read:

12 (e) A taxpayer who prevails on a question of tax liability under  
13 this section shall recover from the department the expenses of preparing  
14 and presenting arguments and evidence relative to the tax or penalty in  
15 dispute upon presentation of a certified statement of those expenses to  
16 the department.

17 \* Sec. 2. Section 1 of this Act changes Rule 79 of the Alaska Rules of  
18 Civil Procedure by altering the manner of recovery of costs by a plaintiff  
19 entitled to recovery of expenses in an appeal of a disputed tax or penalty,  
20 and changes Rule 82 of the Alaska Rules of Civil Procedure by mandating  
21 recovery of the entire amount of a plaintiff's attorney fees in the success-  
22 ful appeal of a disputed tax or penalty.

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