

Introduced: 3/7/79
Referred: Finance

1 IN THE HOUSE

BY MILES AND MEEKINS

2 HOUSE BILL NO. 352

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to state income tax returns; and
7 providing for an effective date."

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

9 * Section 1. AS 43.20.030(d) is repealed and re-enacted to read:

10 (d) A taxpayer may not be required to furnish to the department a
11 copy of the tax return which he has filed with the United States
12 Internal Revenue Service. A taxpayer may not be required to notify the
13 department of a modification of his federal income tax return or of a
14 recomputation of his federal tax or of a determination of deficiency in
15 his federal tax.

16 * Sec. 2. AS 43.20.200(b) is amended to read:

17 (b) The same period of limitation upon the assessment and collec-
18 tion of taxes imposed under this chapter and the same exceptions to it
19 shall apply as provided in secs. 6501, 6502 and 6503 of the Internal
20 Revenue Code of 1954. [IN THE CASE OF ADDITIONAL TAX DUE BY REASON OF A
21 MODIFICATION, RECOMPUTATION, OR DETERMINATION OF DEFICIENCY IN A TAX-
22 PAYER'S FEDERAL INCOME TAX RETURN, THE PERIOD OF LIMITATION ON ASSESS-
23 MENT COMMENCES FROM THE DATE THAT THE NOTICE REQUIRED IN AS 43.20.030(d)
24 IS FILED AND IF NO NOTICE IS FILED THE TAX MAY BE ASSESSED AT ANY TIME.]

25 * Sec. 3. This Act applies to tax years beginning after December 31,
26 1978.

27 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-
28 070(c).

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