

Introduced: 2/11/80
Referred: Resources

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1 IN THE HOUSE

2 HOUSE BILL NO. 699

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the issuance, renewal and transfer
7 of limited entry permits."

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

9 * Section 1. AS 16.43 is amended by adding a new section to read:

10 Sec. 16.43.365. LIMITATION ON ISSUANCE, RENEWAL AND TRANSFER OF
11 PERMITS. (a) The commission may not issue a permit under AS 16.43.210
12 or 16.43.270, renew a permit under AS 16.43.150(c) or 16.43.220(a), or
13 allow the transfer of a permit under AS 16.43.180 if the applicant,
14 permit holder, or transferee, during any of the three tax years before
15 the issuance, renewal or transfer, has been convicted of a willful

16 (1) attempt to evade the tax imposed by AS 43.20;

17 (2) failure to make a return, pay a tax, keep records or
18 supply information when required to do so under AS 43.20; or

19 (3) making of and subscribing to a return, statement or other
20 document required under AS 43.20 that is made under the penalties of
21 perjury and which he did not believe to be true and correct as to every
22 material matter.

23 (b) Before issuing, renewing or allowing the transfer of a permit
24 under AS 16.43.210, 16.43.270, 16.43.150(c), 16.43.220(a) or 16.43.180,
25 the commission shall notify the Department of Revenue of the pending
26 issuance, renewal or transfer and of the name and social security number
27 of the applicant, permit holder or transferee. The Department of Reve-
28 nue shall provide the commission with the assistance and information
29 necessary to determine whether the issuance, renewal or transfer is

1 permissible under (a) of this section.

2 (c) Information received by the commission under (b) of this
3 section is confidential and may not be disclosed except

4 (1) to the applicant, permit holder or transferee to whom the
5 information relates;

6 (2) upon written authorization from the applicant, permit
7 holder or transferee to whom the information relates; or

8 (3) in accordance with a court order.

9 * Sec. 2. AS 43.05.230(a) is amended to read:

10 (a) Except [IN CONNECTION WITH OFFICIAL INVESTIGATIONS OR PROCEED-
11 INGS OF THE DEPARTMENT, WHETHER JUDICIAL OR ADMINISTRATIVE, INVOLVING
12 TAXES DUE UNDER THIS TITLE, EXCEPT IN CONNECTION WITH OFFICIAL INVESTIGA-
13 TIONS OR PROCEEDINGS OF THE CHILD SUPPORT ENFORCEMENT AGENCY, WHETHER
14 JUDICIAL OR ADMINISTRATIVE, INVOLVING CHILD SUPPORT OBLIGATIONS IMPOSED
15 OR IMPOSABLE UNDER AS 25 or AS 47, AND EXCEPT] as otherwise provided in
16 this section, it is unlawful for an officer, employee or agent of the
17 state to divulge the amount of income or the particulars set out or
18 disclosed in a report or return made under this title.

19 * Sec. 3. AS 43.05.230 is amended by adding a new subsection to read:

20 (g) The provisions of (a) of this section do not apply to

21 (1) official investigations or proceedings of the department,
22 whether judicial or administrative, involving taxes due under this
23 title;

24 (2) official investigations or proceedings of the child
25 support enforcement agency, whether judicial or administrative, in-
26 volving child support obligations imposed or imposable under AS 25 or
27 AS 47;

28 (3) official investigations of the Alaska Commercial Fish-
29 eries Entry Commission under AS 16.43.365.