

Introduced: 1/15/79
Referred: State Affairs
and Judiciary

1 IN THE SENATE

BY SUMNER

2 SENATE BILL NO. 9 am

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 taxes on business; and providing
7 for an effective date."

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

9 * Section 1. AS 43.70.020 is amended by adding a new subsection to read:

10 (e) When a business license is issued by the department it shall
11 be accompanied by a notice listing each state tax the business is re-
12 quired to pay. If during its first reportable tax year, the licensed
13 business is delinquent in the payment of a state tax, a penalty for
14 nonpayment may be collected only if the tax was listed in the notice
15 required by this subsection.

16 (f) If after the second reportable tax year the department has
17 failed to notify the licensee of nonpayment of a required tax listed
18 in (e), the department shall not collect the tax or penalty for the
19 delinquent reportable period, or any subsequent time until the licensee
20 has been notified of the required tax.

21 * Sec. 2. This Act takes effect January 1, 1980.
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