

Introduced: 3/13/79
Referred: Community and
Regional Affairs and Finance

1 IN THE SENATE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2 SENATE BILL NO. 237 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 business license fees; and provid-
7 ing for an effective date."

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

9 * Section 1. AS 43.70.030(a) is repealed and re-enacted to read:

10 (a) Until December 31, 1979, the license fee for each business is
11 \$25. After December 31, 1979, the license fee for each business is
12 based on the gross receipts of the business for the calendar year pre-
13 ceding the tax year for which the license fee is levied under this
14 section, according to the following schedule:

15 gross receipts for preceding	amount of business
16 calendar year	license fee
17 \$25,000 or less	\$ 30
18 more than \$25,000 but not exceeding \$100,000	\$ 35
19 more than \$100,000 but not exceeding \$1,000,000	\$ 75
20 more than \$1,000,000	\$100

21 * Sec. 2. AS 43.70.030(d) is amended to read:

22 (d) The license fee levied by (a) of this section must accompany
23 the application for a license under this chapter [THE FEE OF \$25
24 APPLIES TO ALL OF THE PROVISIONS OF THIS SECTION, AND SHALL ACCOMPANY
25 THE APPLICATION]. The balance under (b) of this section, if any, is due
26 and payable on the last day of the taxpayer's tax year and shall be paid
27 before the 15th day of the third month following the end of the tax
28 year, except that the time for filing the return may be extended as
29 provided in (b) of this section. To enable accurate determination of

1 the balance of the tax due at the end of each year, each person to whom
2 this chapter applies shall keep records, give statements under oath, and
3 make returns which the department requires. Returns are made under
4 penalty of perjury.

5 * Sec. 3. AS 43.70.030 is amended by adding a new subsection to read:

6 (e) For purposes of the business license fee schedule set out in
7 (a) of this section, gross receipts are the gross receipts reported by
8 the business for the preceding tax year under AS 43.20. If the business
9 did not exist or had no gross receipts during the preceding tax year,
10 the business license fee is \$30.

11 * Sec. 4. AS 43.70.110(1) is amended to read:

12 (1) "Business" includes all activities or acts, personal,
13 professional, or corporate, engaged in or caused to be engaged in, or
14 following or engaging in a trade, profession, or business, including
15 receipts from the sale of alcoholic beverages, advertising services,
16 rental of personal or real property, construction, processing, or man-
17 ufacturing, [BUT EXCLUDING FISHERIES BUSINESS, FISHERMEN, LIQUOR LICEN-
18 SES, INSURANCE BUSINESSES, MINING, AND COIN-OPERATED AMUSEMENT AND
19 GAMING MACHINES,] calling or vocation, with the object of financial or
20 pecuniary gain, profit or benefit, either direct or indirect, and not
21 exempting subactivities producing marketable commodities or services
22 used or consumed in the main business activity, each of which subactivi-
23 ties shall be considered business. The giving or supplying of services
24 as an employee and the furnishing of property, services, substances, or
25 things, by a person who does not hold himself out as regularly engaging
26 in those transactions, does not constitute business under the meaning of
27 this chapter.

28 * Sec. 5. This Act takes effect on the date that a version of Senate Bill
29 No. 2 (An Act relating to the comprehensive recycling and reduction of litter)

1 becomes effective.

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