

Introduced: 2/26/81
Referred: Judiciary and
Finance

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1 IN THE HOUSE

2 HOUSE BILL NO. 227

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

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

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

11 * Section 1. AS 43.05 is amended by adding a new section to read:

12 Sec. 43.05.242. RECOVERY OF EXPENSES BY TAXPAYER. A person who
13 prevails on a question of tax liability under AS 43.05.240 shall
14 recover from the department the expenses of preparing and presenting
15 arguments and evidence relative to the tax or penalty in dispute upon
16 presentation of a certified statement of those expenses to the depart-
17 ment.

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