

Introduced: 2/13/84
Referred: Finance

1 IN THE HOUSE

BY COWDERY

2

HOUSE BILL NO. 651

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - SECOND SESSION

5

A BILL

6 For an Act entitled: "An Act relating to collection of tax liabilities;
7 and providing for an effective date."

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

9 * Section 1. The Department of Revenue may not collect accrued, unpaid
10 civil penalties for late filing or payment under AS 43.05.220(a) or inter-
11 est under AS 43.05.225 for a tax liability that accrued under former
12 AS 43.20.011(a), (b), or (c) from a taxpayer who pays the balance of the
13 tax liability on or after July 1, 1984 and before September 29, 1984.

14 * Sec. 2. This Act takes effect July 1, 1984.