

Introduced: 1/30/84
Referred: Resources and
Finance

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

1 IN THE SENATE

2

SENATE BILL NO. 391

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 fees for, sales of, and col-
7 lection of fees for sport fishing and hunting li-
8 censes and commercial fishing crewmember licenses."

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

10 * Section 1. AS 16.05.340(a)(1) is amended to read:

11 (a) Fees for licenses and tags are as follows

12 (1) Resident sport fishing license \$10

13 However, the fee is 25 cents for a resident

14 (A) who is blind; or

15 (B) who is a resident of a group home, institution, or
16 other facility, other than a prison facility, operated by the
17 state, a political subdivision of the state, or a nonprofit
18 corporation that provides regular care and services to the per-
19 sons residing there.

20 * Sec. 2. AS 16.05.340(d) is amended to read:

21 (d) Members of the military service on active duty who are
22 permanently stationed in the state, and their dependents, who do not
23 qualify as residents under AS 16.05.940(19) [16.05.940(20)], may
24 obtain special nonresident military small game and sport fishing
25 licenses at the rates for resident hunting and sport fishing licenses,
26 but may not take a big game animal without previously purchasing a
27 regular nonresident hunting license for the full fee prescribed for
28 the nonresident license in (a)(9) of this section and a numbered,
29 nontransferable appropriate tag[,] issued at one-half of the

1 nonresident rate prescribed in [, UNDER] (a)(15) of this section.

2 * Sec. 3. AS 16.05.360 is amended to read:

3 Sec. 16.05.360. COMMISSIONER OF REVENUE CHARGED WITH LICENSE
4 ISSUANCE. The commissioner of revenue or an authorized agent [DEPUTY]
5 shall issue a [EACH] license and tag to each [A] qualified person who
6 files a [UNDER] written application containing the [SUCH] reasonable
7 information [AS] required by the commissioner together with the re-
8 quired fee. The commissioner shall designate the license and tag form
9 or type. The form or type shall be sufficient to identify and locate
10 the applicant and establish the applicant's status as to residency and
11 citizenship. The application shall be simple in form and shall be
12 executed by the applicant under the penalty of perjury. [EACH APPLI-
13 CATION SHALL BE SUBSCRIBED AND SWORN TO BY THE APPLICANT BEFORE AN
14 OFFICER AUTHORIZED TO ADMINISTER OATHS IN THE STATE.]

15 * Sec. 4. AS 16.05.380 is amended to read:

16 Sec. 16.05.380. COMMISSIONER OF REVENUE MAY APPOINT AGENTS. (a)
17 The commissioner of revenue may appoint state employees or other
18 persons to take applications, issue licenses and tags, and collect
19 fees.

20 (b) The commissioner is not liable for defalcation or failure to
21 account for the fees collected by any person so appointed, but the
22 commissioner may [SHALL] require a bond in an adequate sum, condi-
23 tioned upon faithfully accounting for all money collected. However,
24 the commissioner may not require a [WAIVE THE] bond [REQUIREMENTS] of
25 an instrumentality of the United States or its agents and employees,
26 when the instrumentality or its agents or employees sell licenses
27 primarily to persons in the armed forces.

28 (c) If a person appointed under (a) of this section fails
29 to comply with the requirements of AS 16.05.330 -- 16.05.430 and

1 regulations adopted by the commissioner of revenue under AS 16.-
2 05.330 -- 16.05.430, the commissioner of revenue may, after
3 notice to the person, suspend or revoke the person's appointment.
4 [EACH PERSON, UPON APPOINTMENT BY THE COMMISSIONER, MAY ADMINIS-
5 TER OATHS ON APPLICATIONS FOR LICENSES AND TAGS.]

6 * Sec. 5. AS 16.05.390(b) is amended to read:

7 (b) Each agent authorized to sell licenses or tags under AS 16.-
8 05.380 shall, as directed by the commissioner of revenue, transmit the
9 proceeds from the sales of licenses and tags, except the amount au-
10 thorized to be retained, together with a report of the sales, to the
11 commissioner for deposit in the fish and game fund or the general
12 fund. Fees imposed under AS 16.05.340(e) or AS 16.05.440 -- 16.05.480
13 shall be collected and transmitted in the same manner.

14 * Sec. 6. AS 16.05.390(e) is amended to read:

15 (e) The provisions of (a) of this section do not apply to a
16 state employee appointed by the commissioner of revenue under AS 16.-
17 05.380 to sell licenses and tags if the sale of licenses and tags is
18 one of the employee's duties as a state employee. The provisions of
19 (a) of this section do apply to a state employee who sells licenses
20 and tags other than in connection with that employee's state position.

21 * Sec. 7. AS 16.05.390 is amended by adding a new subsection to read:

22 (f) If an agent fails to comply with the requirements of (b) of
23 this section, the agent is not entitled to compensation under (a) of
24 this section or under AS 16.05.470 and is subject to a civil penalty
25 of not more than \$500 and the criminal penalties set out in AS 16.05.-
26 430. In addition, the commissioner of revenue and the attorney gener-
27 al may take action under AS 43.05.010 -- 43.05.290 and AS 43.10.010 --
28 43.10.200 against the agent to collect all amounts due to the commis-
29 sioner.

1 * Sec. 8. AS 16.05.420 is amended by adding a new subsection to read:

2 (e) An agent who knowingly fails to transmit the proceeds from
3 the sales of licenses and tags and a report of the sales to the com-
4 missioner of revenue violates AS 16.05.390 or AS 16.05.470.

5 * Sec. 9. AS 16.05.430(a) is amended to read:

6 (a) A person who violates AS 16.05.330 -- 16.05.420 or 16.05.470
7 is guilty of a misdemeanor and upon conviction is punishable by a fine
8 of not more than \$1,000, or by imprisonment for not more than six
9 months, or by both.

10 * Sec. 10. AS 43.05.040(a) is amended to read:

11 (a) The department may examine the books, papers, records, or
12 memoranda of any person to ascertain the correctness of a return
13 filed, to determine the proceeds due from the sales of licenses and
14 tags under AS 16.05.330 -- 16.05.430 and the sales of licenses under
15 AS 16.05.440 -- 16.05.480, or to determine whether a tax or a payment
16 for oil or gas royalty or net profits shares under a contract, agree-
17 ment, or lease under AS 38.05 is due, or in an investigation or in-
18 spection in connection with tax matters or matters relating to oil and
19 gas royalty or net profits under contracts, agreements, or leases
20 under AS 38.05. The records and the premises where a business is
21 conducted shall be open at all reasonable times for official inspec-
22 tion, and the department may summon any person to appear and produce
23 books, records, papers, or memoranda bearing upon tax matters or
24 matters relating to sales of licenses under AS 16.05.330 -- 16.05.430
25 and AS 16.05.440 -- 16.05.480 and oil and gas royalty or net profits
26 under contracts, agreements, or leases under AS 38.05, and to give
27 testimony or answer interrogatories under oath respecting tax matters
28 or matters related to sales of licenses under AS 16.05.330 -- 16.05.-
29 430 and AS 16.05.440 -- 16.05.480 and oil and gas royalty or net

1 profits under contracts, agreements, or leases under AS 38.05, and the
2 department may administer oaths to persons who are so summoned.

3 * Sec. 11. AS 43.10.030 is amended to read:

4 Sec. 43.10.030. DISTRAINT ON PROPERTY EXTENDED TO ALL STATE
5 REVENUE STATUTES. The remedy of distraint on property, set out in
6 AS 43.20.270, applies to all state revenue statutes existing or here-
7 after enacted for the collection of taxes and license fees, including
8 fees required to be transmitted to the commissioner of revenue under
9 AS 16.05.340 -- 16.05.430 and AS 16.05.440 -- 16.05.480.

10 * Sec. 12. AS 43.10.032(a) is amended by adding a new paragraph to
11 read:

12 (5) the fees required to be transmitted to the commissioner
13 of revenue under AS 16.05.340 -- 16.05.430 and AS 16.05.440 -- 16.05.-
14 480 and the penalty that may be assessed by the commissioner under
15 AS 16.05.390(f).

16 * Sec. 13. AS 43.10.035(a) is amended to read:

17 (a) If any person who is liable to pay a tax or license fee
18 under this title or is required to transmit a license or tag fee to
19 the commissioner under AS 16.05.340 -- 16.05.430 and AS 16.05.440 --
20 16.05.480 neglects or refuses to pay the tax or license fee or to
21 transmit the license or tag fee after demand, the amount, including
22 interest, additional amount, or assessable penalty, together with
23 costs, is a lien in favor of the state upon all property and right to
24 property, real or personal, belonging to that person.

25 * Sec. 14. AS 43.10.035(b) is amended to read:

26 (b) Unless specifically provided otherwise by law, the lien
27 imposed by this section arises at the time the assessment is made or
28 the fee is required to be transmitted to the commissioner and contin-
29 ues until the amount assessed or to be transmitted is paid or a

1 judgment against the taxpayer arising out of the liability is sat-
2 isfied.