

Introduced: 4/26/85  
Referred: Labor & Commerce  
and Finance

1 IN THE HOUSE

BY THOMPSON

2

HOUSE BILL NO. 404

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FOURTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act increasing the annual business license tax;  
7 and providing 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 amended to read:

10 (a) The license fee for each business is \$100 [\$25].

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

12 (d) The fee of \$100 [\$25] applies to all of the provisions of  
13 this section, and shall accompany the application. The balance is due  
14 and payable on the last day of the taxpayer's tax year and shall be  
15 paid before the 15th day of the third month following the end of the  
16 tax year, except that the time for filing the return may be extended  
17 as provided in (b) of this section. To enable accurate determination  
18 of the balance of the tax due at the end of each year, each person to  
19 whom this chapter applies shall keep records, give statements under  
20 oath, and make returns which the department requires. Returns are  
21 made under penalty of perjury.

22 \* Sec. 3. This Act takes effect January 1, 1986.