

Introduced: 1/21/85
Referred: Resources, Judiciary
and Finance

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

1 IN THE SENATE

2 SENATE BILL NO. 66

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTEENTH LEGISLATURE - FIRST 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(d) is amended to read:

11 (d) Members of the military service on active duty who are
12 permanently stationed in the state, and their dependents, who do not
13 qualify as residents under AS 16.05.940(19) [16.05.940(20)], may
14 obtain special nonresident military small game and sport fishing
15 licenses at the rates for resident hunting and sport fishing licenses,
16 but may not take a big game animal without previously purchasing a
17 regular nonresident hunting license for the full fee prescribed for
18 the nonresident license in (a)(9) of this section and a numbered,
19 nontransferable appropriate tag[,] issued at one-half of the
20 nonresident rate prescribed in [, UNDER] (a)(15) of this section.

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

22 Sec. 16.05.360. COMMISSIONER OF REVENUE CHARGED WITH LICENSE
23 ISSUANCE. The commissioner of revenue or an authorized agent [DEPUTY]
24 shall issue a [EACH] license and tag to each [A] qualified person who
25 files a [UNDER] written application containing the [SUCH] reasonable
26 information [AS] required by the commissioner together with the re-
27 quired fee. The commissioner shall designate the license and tag form
28 or type. The form or type must [SHALL] be sufficient to identify and
29 locate the applicant and establish the applicant's status as to

1 residency and citizenship. The application must be simple in form and
2 must be executed by the applicant under the penalty of perjury. [EACH
3 APPLICATION SHALL BE SUBSCRIBED AND SWORN TO BY THE APPLICANT BEFORE
4 AN OFFICER AUTHORIZED TO ADMINISTER OATHS IN THE STATE.]

5 * Sec. 3. AS 16.05.380 is amended to read:

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

10 (b) The commissioner is not liable for defalcation or failure to
11 account for the fees collected by any person so appointed, but the
12 commissioner may [SHALL] require a bond in an adequate sum, condi-
13 tioned upon faithfully accounting for all money collected. However,
14 the commissioner may not require a [WAIVE THE] bond [REQUIREMENTS] of
15 an instrumentality of the United States or its agents and employees,
16 when the instrumentality or its agents or employees sell licenses
17 primarily to persons in the armed forces.

18 (c) If a person appointed under (a) of this section fails to
19 comply with the requirements of AS 16.05.330 -- 16.05.430 and regula-
20 tions adopted by the commissioner of revenue under AS 16.05.330 --
21 16.05.430, the commissioner of revenue may, after notice to the per-
22 son, suspend or revoke the person's appointment. [EACH PERSON, UPON
23 APPOINTMENT BY THE COMMISSIONER, MAY ADMINISTER OATHS ON APPLICATIONS
24 FOR LICENSES AND TAGS.]

25 * Sec. 4. AS 16.05.390(b) is amended to read:

26 (b) Each agent authorized to sell licenses or tags under AS 16.-
27 05.380 shall, as directed by the commissioner of revenue, transmit the
28 proceeds from the sales of licenses and tags, except the amount au-
29 thorized to be retained, together with a report of the sales, to the

1 commissioner for deposit in the fish and game fund or the general
2 fund. Fees imposed under AS 16.05.340(e) or AS 16.05.440 -- 16.05.480
3 must [SHALL] be collected and transmitted in the same manner.

4 * Sec. 5. AS 16.05.390(e) is amended to read:

5 (e) The provisions of (a) of this section do not apply to a
6 state employee appointed by the commissioner of revenue under AS 16.-
7 05.380 to sell licenses and tags if the sale of licenses and tags is
8 one of the employee's duties as a state employee. The provisions of
9 (a) of this section do apply to a state employee who sells licenses
10 and tags other than in connection with that employee's state position.

11 * Sec. 6. AS 16.05.390 is amended by adding a new subsection to read:

12 (f) If an agent fails to comply with the requirements of (b) of
13 this section, the agent is not entitled to compensation under (a) of
14 this section or under AS 16.05.470 and is subject to a civil penalty
15 of not more than \$500 and the criminal penalties set out in AS 16.05.-
16 430. In addition, the commissioner of revenue and the attorney gener-
17 al may take action under AS 43.05.010 -- 43.05.290 and AS 43.10.010 --
18 43.10.200 against the agent to collect all amounts due to the commis-
19 sioner.

20 * Sec. 7. AS 16.05.420 is amended by adding a new subsection to read:

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

24 * Sec. 8. AS 16.05.430(a) is amended to read:

25 (a) A person who violates AS 16.05.330 -- 16.05.420 or 16.05.470
26 is guilty of a class B misdemeanor [AND UPON CONVICTION IS PUNISHABLE
27 BY A FINE OF NOT MORE THAN \$1,000, OR BY IMPRISONMENT FOR NOT MORE
28 THAN SIX MONTHS, OR BY BOTH].

29 * Sec. 9. AS 43.05.040(a) is amended to read:

1 (a) The department may examine the books, papers, records, or
2 memoranda of any person to ascertain the correctness of a return
3 filed, to determine the proceeds due from the sales of licenses and
4 tags under AS 16.05.330 -- 16.05.430 and the sales of licenses under
5 AS 16.05.440 -- 16.05.480, or to determine whether a tax or a payment
6 for oil or gas royalty or net profits shares under a contract, agree-
7 ment, or lease under AS 38.05 is due, or in an investigation or in-
8 spection in connection with tax matters or matters relating to oil and
9 gas royalty or net profits under contracts, agreements, or leases
10 under AS 38.05. The records and the premises where a business is
11 conducted must [SHALL] be open at all reasonable times for official
12 inspection. The [, AND THE] department may summon any person to
13 appear and produce books, records, papers, or memoranda bearing upon
14 tax matters or matters relating to sales of licenses under AS 16.05.-
15 330 -- 16.05.430 and AS 16.05.440 -- 16.05.480 and oil and gas royalty
16 or net profits under contracts, agreements, or leases under AS 38.05,
17 and to give testimony or answer interrogatories under oath respecting
18 tax matters or matters related to sales of licenses under AS 16.05.-
19 330 -- 16.05.430 and AS 16.05.440 -- 16.05.480 and oil and gas royalty
20 or net profits under contracts, agreements, or leases under AS 38.05.
21 The [, AND THE] department may administer oaths to persons who are so
22 summoned.

23 * Sec. 10. AS 43.10.030 is amended to read:

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

1 * Sec. 11. AS 43.10.032(a) is amended to read:

2 (a) Each of the following is a debt to the state:

3 (1) a tax levied under this title which is due and unpaid;

4 (2) the interest, penalty, additional amount, or addition
5 to a tax under (1) of this subsection;

6 (3) a tax levied under this title which has been erroneous-
7 ly refunded; [AND]

8 (4) the interest, penalty, additional amount or addition to
9 a tax which has been erroneously refunded; and

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

14 * Sec. 12. AS 43.10.035 is amended to read:

15 Sec. 43.10.035. LIEN. (a) If any person who is liable to pay a
16 tax or license fee under this title or is required to transmit a
17 license or tag fee to the commissioner under AS 16.05.340 -- 16.05.430
18 and AS 16.05.440 -- 16.05.480 neglects or refuses to pay the tax or
19 license fee or to transmit the license or tag fee after demand, the
20 amount, including interest, additional amount, or assessable penalty,
21 together with costs, is a lien in favor of the state upon all property
22 and right to property, real or personal, belonging to that person.

23 (b) Unless specifically provided otherwise by law, the lien
24 imposed by this section arises at the time the assessment is made or
25 the fee is required to be transmitted to the commissioner and contin-
26 ues until the amount assessed or to be transmitted is paid or a judg-
27 ment against the taxpayer arising out of the liability is satisfied.