

# STATE OF ALASKA

## DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER / POUCH 5 — JUNEAU 99801

RE. HB 211  
SB 304

JAY S. HAMMOND, Governor

May 8, 1975

The Honorable Hugh Malone  
Chairman  
House Finance Committee  
Alaska State Legislature  
State Capitol  
Juneau, Alaska

Dear Mr. Malone:

It has come to my attention that the Finance Committee had some questions regarding House Bill 211 which provides for uniformity of certain administrative provisions of Alaska's tax statutes.

The first question had to do with AS 43.05.230 (b) which limits the Department's authority to disclose information contained on a tax return or other reports submitted to the Department by a taxpayer. The income tax statute (43.20.190) provides the same limitations as indicated in paragraph (b) with the exception that we have added under (2) the phrase "...for the purpose of enforcing the tax imposed by this title..." The reason for adding this provision is to ensure that the Department cannot be required to make information on a tax return available for any purpose in a State action other than enforcing the tax. The Department has consistently taken a policy position that the present statute has this meaning imported to it and that, therefore, the Department cannot reveal tax information to another agency of the State even though that information might be useful to such other agency. The addition of this language to the provision would clarify the statute. The placement of this entire Section under Chapter 5 would make it apply to all taxes under Title 43, rather than just the income tax. This provision does not alter the demands which may be made on the taxpayer to produce his own return. The prohibition here is against the Department of Revenue disclosing such information.

I also understand there was a question regarding Section (g) which provides penalties for violating the confidentiality provision. This does not change from the present law as provided in 43.20.190 (f) except that it also makes it applicable to all the tax statutes, not just the income tax statute.

I am also enclosing some information relevant to Senate Bill 304 which provides an appropriation to the Department of Revenue for purposes of constructing a corporate tax data base which can then be used for analytical purposes

Honorable Hugh Malone

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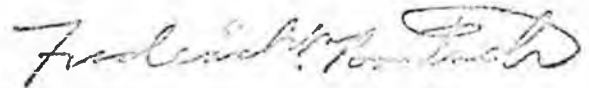
May 8, 1975

in determining the incidence of the corporate income tax, the identification of possible loopholes in it and recommendations for changes. I am attaching correspondence from Dave Kresge of the Institute for Social Economic and Governmental Research of the University of Alaska who has indicated an interest in studying our corporate tax structure. Before his group can begin that study, however, it is necessary that the data be in computerized form for ready extraction and easy accumulation by category. Furthermore, the proposal which was made to the National Science Foundation for Federal Funds to aid in this study was turned down last year because the State had not evidenced enough interest in the project to invest some of its own funds in the work.

Mr. Kresge believes that with a positive step taken by the State to spend some of its own funds in this research endeavor that the National Science Foundation may look more favorably upon the request and Federal funds may be granted to help us pursue this study. This would be a desirable addition to the resources available for studying the corporate tax structure.

I would be happy to testify before the Committee on either of these bills or any of the other revenue measures presently pending before the Committee at your convenience.

Best regards,



Frederick P. Boetsch, C. S.  
Deputy Commissioner, Taxation

FPB:ch

Attachment

HFC  
February 25, 1975

The Honorable Mike Bradner  
Speaker of the House  
Alaska State Legislature  
Juneau, Alaska 99811

Dear Mr. Speaker:

In accordance with AS 24.30.060(b) and the Uniform Rules of the Legislature, I am submitting a bill which promotes greater uniformity and efficiency in the administration of the State's tax laws.

The bill includes uniform provisions applicable to all taxes, involving the payment of taxes, penalties and interest. This bill would standardize penalty provisions and set the interest rate on delinquent taxes at eight percent a year. This bill would also authorize the Department of Revenue to employ agents outside the State to audit the books and records of non-resident individuals and businesses. Confidentiality of tax returns and appeal remedies would be improved and would apply to all taxes.

The present administrative provisions vary among the different taxes. This bill would consolidate these provisions into single uniform sections improving the administration of these taxes.

Sincerely,

Jay S. Hammond  
Governor

HB 211

AMENDMENT TO BE TYPED  
FOR CONSIDERATION OF THE  
COMMITTEE

amend to  
CSHB 211



Pg 2. Line 8. add:

However, nothing in this ~~bill~~<sup>section</sup> precludes the access to the tax records for purposes of audit by the Legislative Audit Division. The Legislative Audit Division shall be bound to a "need to know" policy, and the information shall be used for audit of the Department of Revenue only.

✓  
strike all of (b) on page 2, =  
remember already

# STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

JAY S. HAMMOND, Governor

POUCH 5 - JUNEAU 99801

March 13, 1975

The Honorable Bob Bradley  
Chairman  
House Commerce Committee  
Alaska State Legislature  
State Capitol  
Juneau, Alaska 99811

Dear Mr. Bradley:

re House Bill No. 211

House Bill No. 211, an Act relating to the administration of state tax and revenue laws was introduced on February 26, 1975 and was referred to the House Commerce, Judiciary and Finance Committees.

For the consideration of the Commerce Committee, I am enclosing a copy of a memorandum dated March 12, 1975 from Frederick P. Boetsch, Deputy Commissioner of the Department of Revenue outlining the administrative need for the proposed legislation which is housekeeping in nature.

If you or any members of your Committee have any questions on the material submitted, kindly advise the writer by telephone at 465-2397 and I will contact Mr. Boetsch for further material or testimony.

Very truly yours,

R. D. Stevenson  
Special Assistant

RDS:sp  
Enclosure

cc The Honorable Terry Gardiner  
Chairman  
House Judiciary Committee  
The Honorable Hugh Malone  
Chairman  
House Finance Committee  
Frederick P. Boetsch  
Deputy Commissioner for Taxation  
Department of Revenue

TO:  R. D. Stevenson  
Special Assistant  
Department of Revenue

DATE : March 12, 1975

FROM: Frederick P. Boetsch *FPB*  
Deputy Commissioner for Taxation  
Department of Revenue

SUBJECT: HB 211

House Bill 211 is an administrative housekeeping measure designed to provide uniformity in the administration of our various tax laws. It also provides for the hiring of out-of-state agents to audit the books and records of out-of-state taxpayers, in addition to our present power to enforce collection of taxes by this means.

Presently, each of our tax laws have separate administrative procedures with respect to civil penalty, interest, disclosure of tax returns and reports, taxpayer remedies, and payment of taxes. This frequently creates confusion in the mind of the taxpayer and his representatives. It also causes administrative difficulties since a different procedures apply to each tax type. Finally the lack of uniformity is probably unfair to the taxpayer since it unnecessarily complicates his compliance with our various tax laws.

This bill, then, would eliminate the various administrative procedures mentioned from the different specific tax chapters and place these provisions under the general administrative chapter, of Title 43.

Since the propose of this bill is to provide for administrative uniformity in procedures and ease of compliance with our tax laws by taxpayers, we see no direct effect on Treasury. However, anything which eases compliance and provides for fair and more uniform standards in general has a positive effect on taxpayer compliance and, hence, on the Treasury.

We anticipate no administrative costs in connection with this bill.

FPB: sp



Original sponsor: Rules Committee by  
request of the Governor

Offered: 5/26/75  
Referred: Rules

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 211 (Finance)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 -A BILL

6 For an Act entitled: "An Act relating to the administration of state tax  
7 and revenue laws; and providing for an effective date."

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

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

10 Sec. 43.05.025. AUDIT AGENTS. The commissioner of revenue may  
11 employ agents outside the state to assist in the audit of books and  
12 records located outside the state. Agents employed under this section  
13 are subject to the restrictions of sec. 230 of this chapter.

14 \* Sec. 2. AS 43.05 is amended by adding new sections to read:

15 ARTICLE 3. MISCELLANEOUS PROVISIONS.

16 Sec. 43.05.220. CIVIL PENALTY. Five per cent shall be added to  
17 a tax for each 30-day period or fraction of the period during which the  
18 taxpayer fails to file a return or report, or pay the full amount of  
19 the tax, or a portion or a deficiency of the tax, as finally determined  
20 by the department and required by this title, unless it is shown that  
21 the failure is due to a reasonable cause and not to wilful neglect.  
22 The penalty shall not exceed 25 per cent in the aggregate. The penalty  
23 shall be collected at the same time, in the same manner and as a part  
24 of the original tax; but if the original tax is paid before the neglect  
25 is discovered, the penalty shall be collected in the same manner as the  
26 original tax. The department shall prescribe by regulation circumstances  
27 which constitute reasonable cause for purposes of this section.

28 Sec. 43.05.225. INTEREST ON TAXES. Unless otherwise provided,  
29 when a tax levied in this title becomes delinquent it bears interest at

1 the rate of eight per cent a year.

2 Sec. 43.05.230. DISCLOSURE OF TAX RETURNS AND REPORTS. (a)

3 Except in connection with official investigations or proceedings of the  
4 department, whether judicial or administrative, involving taxes due  
5 under this title, and except as otherwise provided in this section, it  
6 is unlawful for an officer, employee or agent of the state to divulge  
7 the amount of income or the particulars set out or disclosed in a report  
8 or return made under this title. However, nothing in this section  
9 precludes access to the tax records for purposes of audit by the legis-  
10 lative audit division of the Legislative Budget and Audit Committee.  
11 The legislative audit division shall be bound by a "need to know"  
12 policy, and the information derived from the tax records shall be used  
13 for audit of the Department of Revenue only.

14 (b) The department, upon written request, shall furnish to the  
15 taxpayer a copy of his tax return upon payment of a fee of \$1 per page.

16 (c) The department may permit the proper officer of the United  
17 States or of a state, territory or possession of the United States or  
18 of the Dominion of Canada or of a province or territory of Canada, or  
19 his authorized representative, to inspect tax returns or reports filed  
20 with the department, or may furnish to the officer or representative  
21 a copy of the tax return, if the other jurisdiction grants substantially  
22 similar privileges to the department or its representative or to counsel  
23 for the state; and if the department determines that the other juris-  
24 diction provides adequate safeguards for the confidentiality of the  
25 returns and reports, and that the returns and reports will be used for  
26 tax purposes only. The department may also permit the employment  
27 security division of the Alaska Department of Labor to inspect tax  
28 returns or reports filed with the department or may furnish a copy of  
29 the tax returns for tax purposes only.



1 (d) The commissioner of revenue at his discretion may furnish to  
2 the Multistate Tax Commission or other authorized agent information  
3 contained in the tax returns, reports, related schedules and documents  
4 filed under an audit or investigation of a multistate business made by  
5 the department. This information may be furnished for tax purposes only.  
6 The Multistate Tax Commission or other authorized agent may make the  
7 information available to the tax officials of other states, the District  
8 of Columbia, the United States and its territories for tax purposes only.

9 (e) Nothing in this section prohibits the publication of statis-  
10 tics so classified as to prevent the identification of particular  
11 returns or reports or the publication of delinquent lists showing the  
12 names of taxpayers who have failed to pay their taxes at the time and  
13 in the manner provided by law, together with other relevant information  
14 which in the opinion of the department may assist in the collection of  
15 delinquent taxes.

16 (f) A wilful violation of the provisions of this section is punish-  
17 able by a fine of not more than \$5,000, or by imprisonment for not more  
18 than two years, or by both.

19 Sec. 43.05.240. TAXPAYER REMEDIES. (a) A person aggrieved by  
20 the action of the department in fixing the amount of a tax or in imposing  
21 a penalty may apply to the department within 60 days from the date of  
22 mailing the notice required to be given to him by the department, giving  
23 notice of the grievance, and requesting an informal conference. At the  
24 conference the person aggrieved may present arguments and evidence rele-  
25 vant to the amount of tax or penalty due the state. If the department  
26 determines that a correction is warranted, the department shall make the  
27 correction.

28 (b) A person aggrieved by the action of the department in fixing  
29 the amount of a tax or in imposing a penalty may apply to the department

1 and request a formal hearing

2 (1) in place of the informal conference provided for in (a)  
3 of this section, within 60 days from the date of mailing the notice  
4 required to be given to him by the department; or

5 (2) within 30 days after decision resulting from an informal  
6 conference.

7 (c) At the formal hearing the department may subpoena witnesses  
8 and may administer oaths and make inquiries necessary to determine the  
9 amount of the tax or penalty due the state. The person aggrieved may  
10 present arguments and evidence relevant to the amount of the tax or  
11 penalty due the state. If the department determines that a correction  
12 is warranted, the department shall make the correction.

13 (d) Within 30 days after the formal hearing and decision by the  
14 department, a person aggrieved by the decision of the department may  
15 appeal to the superior court in the judicial district in which he resides.  
16 The taxpayer shall be given access to the file of the department in the  
17 matter for preparation of his appeal. If after the appeal is heard it  
18 appears that the tax was correct, the court shall confirm the tax. If  
19 incorrect, the court shall determine the amount of the tax and if the  
20 person aggrieved is entitled to recover the tax or part of it, the  
21 court shall order the repayment and the department shall immediately pay  
22 the amount due and attach a certified copy of the judgment to the pay-  
23 ment.

24 Sec. 43.05.250. PAYMENT OF TAXES. (a) If a tax is required under  
25 this title to be paid on or before a certain date, the date fixed is  
26 the last day for the payment.

27 (b) In addition to money, the department may receive bank drafts,  
28 checks, cashiers checks or money orders for the payment of taxes under  
29 regulations prescribed by the department.

1 (c) The department may prescribe other methods of payment includ-  
2 ing the use of bank depositories, bank and wire transfers, stamps or  
3 other methods necessary or helpful in securing a complete and timely  
4 collection of the tax.

5 Sec. 43.05.255. DEFINITION. For purposes of this chapter "depart-  
6 ment" means the Department of Revenue.

7 \* Sec. 3. The following laws are repealed: AS 43.20.190; 43.20.210;  
8 43.20.280; 43.31.081; 43.31.161; 43.31.171(a); 43.40.010(d); 43.45.050;  
9 43.50.100(a) and (b); 43.50.110; 43.60.030; 43.65.050(a) and (d); 43.70.040(b),  
10 (c) and (d); 43.70.050; 43.70.060(a); and 43.75.050(a), (b) and (d).

11 \* Sec. 4. Repeals made by this Act do not affect tax liabilities accrued  
12 before January 1, 1975.

13 \* Sec. 5. This Act takes effect immediately in accordance with AS 01.10.-  
14 070(c).

Original sponsor: Rules Committee by  
request of the Governor

Offered: 4/16/75  
Referred: Finance

1 IN THE HOUSE

BY THE JUDICIARY COMMITTEE

2 CS FOR HOUSE BILL NO. 211

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the administration of state tax  
7 and revenue laws; and providing for an effective date."

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19 the tax, or a portion or a deficiency of the tax, as finally determined  
20 by the department and required by this title, unless it is shown that  
21 the failure is due to a reasonable cause and not to wilful neglect.  
22 The penalty shall not exceed 25 per cent in the aggregate. The penalty  
23 shall be collected at the same time, in the same manner and as a part  
24 of the original tax; but if the original tax is paid before the neglect  
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26 original tax. The department shall prescribe by regulation circumstances  
27 which constitute reasonable cause for purposes of this section.

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29 when a tax levied in this title becomes delinquent it bears interest at

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3 Except in connection with official investigations or proceedings of the  
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5 under this title, and except as otherwise provided in this section, it  
6 is unlawful for an officer, employee or agent of the state to divulge  
7 the amount of income or the particulars set out or disclosed in a report  
8 or return made under this title.

9 (b) Neither an original tax return nor a copy of it is admissible  
10 in evidence in a court unless offered

11 (1) by the taxpayer who filed the return;

12 (2) by the state in an action to which the state is a party  
13 for the purpose of enforcing a tax imposed by this title; or

14 (3) as otherwise authorized by the Internal Revenue Code.

15 (c) The department, upon written request, shall furnish to the  
16 taxpayer a copy of his tax return upon payment of a fee of \$1 per page.

17 (d) The department may permit the proper officer of the United  
18 States or of a state, territory or possession of the United States or  
19 of the Dominion of Canada or of a province or territory of Canada, or  
20 his authorized representative, to inspect tax returns or reports filed  
21 with the department, or may furnish to the officer or representative  
22 a copy of the tax return, if the other jurisdiction grants substantially  
23 similar privileges to the department or its representative or to counsel  
24 for the state; and if the department determines that the other juris-  
25 diction provides adequate safeguards for the confidentiality of the  
26 returns and reports, and that the returns and reports will be used for  
27 tax purposes only. The department may also permit the employment  
28 security division of the Alaska Department of Labor to inspect tax  
29 returns or reports filed with the department or may furnish a copy of

1 the tax returns for tax purposes only.

2 (e) The commissioner of revenue at his discretion may furnish to  
3 the Multistate Tax Commission or other authorized agent information  
4 contained in the tax returns, reports, related schedules and documents  
5 filed under an audit or investigation of a multistate business made by  
6 the department. This information may be furnished for tax purposes only.  
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9 of Columbia, the United States and its territories for tax purposes only.

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13 names of taxpayers who have failed to pay their taxes at the time and  
14 in the manner provided by law, together with other relevant information  
15 which in the opinion of the department may assist in the collection of  
16 delinquent taxes.

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23 mailing the notice required to be given to him by the department, giving  
24 notice of the grievance, and requesting an informal conference. At the  
25 conference the person aggrieved may present arguments and evidence rele-  
26 vant to the amount of tax or penalty due the state. If the department  
27 determines that a correction is warranted, the department shall make the  
28 correction.

29 (b) A person aggrieved by the action of the department in fixing



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2 and request a formal hearing

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4 of this section, within 60 days from the date of mailing the notice  
5 required to be given to him by the department; or

6 (2) within 30 days after decision resulting from an informal  
7 conference.

8 (c) At the formal hearing the department may subpoena witnesses  
9 and may administer oaths and make inquiries necessary to determine the  
10 amount of the tax or penalty due the state. The person aggrieved may  
11 present arguments and evidence relevant to the amount of the tax or  
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10 43.50.100(a) and (b); 43.50.110; 43.60.030; 43.65.050(a) and (d); 43.70.040(b  
11 (c) and (d); 43.70.050; 43.70.060(a); and 43.75.050(a), (b) and (d).

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13 before January 1, 1975.

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15 070(c).

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Introduced: 2/26/75  
Referred: Commerce, Judiciary  
and Finance

1 IN THE HOUSE

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 211

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the administration of state tax  
7 and revenue laws; and providing for an effective  
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4 Except in connection with official investigations or proceedings of  
5 the department, whether judicial or administrative, involving taxes  
6 due under this title, and except as otherwise provided in this section,  
7 it is unlawful for an officer, employee or agent of the state to divulge  
8 the amount of income or the particulars set out or disclosed in a report  
9 or return made under this title.

10 (b) Neither an original tax return nor a copy of it is admissible  
11 in evidence in a court unless offered

12 (1) by the taxpayer who filed the return;

13 (2) by the state in an action to which the state is a party  
14 for the purpose of enforcing a tax imposed by this title; or

15 (3) as otherwise authorized by the Internal Revenue Code.

16 (c) The department, upon written request, shall furnish to the  
17 taxpayer a copy of his tax return upon payment of a fee of \$1 per page.

18 (d) The department may permit the proper officer of the United  
19 States or of a state, territory or possession of the United States  
20 or of the Dominion of Canada or of a province or territory of Canada,  
21 or his authorized representative, to inspect tax returns or reports  
22 filed with the department, or may furnish to the officer or representative  
23 a copy of the tax return, if the other jurisdiction grants substantially  
24 similar privileges to the department or its representative or to counsel  
25 for the state. The department may also permit, the Employment Security  
26 Division of the Alaska Department of Labor to inspect tax returns or  
27 reports filed with the department or may furnish a copy of the tax  
28 returns for tax purposes only.

29 (e) The commissioner of revenue at his discretion may furnish

1 to the Multistate Tax Commission or other authorized agent, information  
2 contained in the tax returns, reports, related schedules and documents  
3 filed under an audit or investigation made by the department. This  
4 information may be furnished for tax purposes only. The Multistate  
5 Tax Commission or other authorized agent may make the information avail-  
6 able to the tax officials of other states, the District of Columbia,  
7 the United States and its territories for tax purposes only.

8 (f) Nothing in this section prohibits the publication of statistics  
9 so classified as to prevent the identification of particular returns  
10 or reports or the publication of delinquent lists showing the names  
11 of taxpayers who have failed to pay their taxes at the time and in  
12 the manner provided by law, together with other relevant information  
13 which in the opinion of the department may assist in the collection  
14 of delinquent taxes.

15 (g) A violation of the provisions of this section is a misdemeanor  
16 and is punishable by a fine of not more than \$1,000 or by imprisonment  
17 for not more than six months, or by both.

18 Sec. 43.05.240. TAXPAYER REMEDIES. (a) A person aggrieved by  
19 the action of the department in fixing the amount of a tax or in imposing  
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23 At the conference the person aggrieved may present arguments and evi-  
24 dence relevant to the amount of tax or penalty due the state. If the  
25 department determines that a correction is warranted, the department  
26 shall make the correction.

27 (b) A person aggrieved by the action of the department in fixing  
28 the amount of a tax or in imposing a penalty may apply to the department  
29 and request a formal hearing



1 (1) in place of the informal conference provided for in  
2 (a) of this section, within 60 days from the date of mailing the notice  
3 required to be given to him by the department; or

4 (2) within 30 days after decision resulting from an informal  
5 conference.

6 (c) At the formal hearing the department may subpoena witnesses  
7 and may administer oaths and make inquiries necessary to determine  
8 the amount of the tax or penalty due the state. The person aggrieved  
9 may present arguments and evidence relevant to the amount of the tax  
10 or penalty due the state. If the department determines that a correction  
11 is warranted, the department shall make the correction.

12 (d) Within 30 days after the formal hearing and decision by the  
13 department, a person aggrieved by the decision of the department may  
14 appeal to the superior court in the judicial district in which he resides.  
15 The taxpayer shall be given access to the file of the department in  
16 the matter for preparation of his appeal. If after the appeal is heard,  
17 it appears that the tax was correct, the court shall confirm the tax.  
18 If incorrect, the court shall determine the amount of the tax and if  
19 the person aggrieved is entitled to recover the tax or part of it,  
20 the court shall order the repayment and the department shall immediately  
21 pay the amount due and attach a certified copy of the judgment to the  
22 payment.

23 Sec. 43.05.250. PAYMENT OF TAXES. (a) If a tax is required  
24 under this title to be paid on or before a certain date, the date fixed  
25 is the last day for the payment.

26 (b) In addition to money, the department may receive bank drafts,  
27 checks, cashiers checks or money orders for the payment of taxes under  
28 regulations prescribed by the department.

29 (c) The department may prescribe other methods of payment in-



1 cluding the use of bank depositories, bank and wire transfers, stamps  
2 or other methods necessary or helpful in securing a complete and timely  
3 collection of the tax.

4 Sec. 43.05.255. DEFINITION. For purposes of this chapter,  
5 "department" means the Department of Revenue.

6 \* Sec. 3. The following laws are repealed: AS 43.20.190; 43.20.210;  
7 43.20.280; 43.31.081; 43.31.161; 43.31.171(a); 43.40.010(d); 43.45.050; 43.-  
8 50.100(a) and (b); 43.50.110; 43.60.030; 43.65.050(a) and (d); 43.70.040(b),  
9 (c) and (d); 43.70.050; 43.70.060(a); and 43.75.050(a), (b) and (d).

10 \* Sec. 4. Repeals made by this Act do not affect tax liabilities accrued  
11 before January 1, 1975.

12 \* Sec. 6. This Act takes effect immediately in accordance with AS 01.10-  
13 .070(c).