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"An Act relating to the administration and enforcement of state revenue laws; and providing for an effective date."

COMMITTEE REPORT

2/2/70

HOUSE

FINANCE

Mr. Speaker:

Date _____

The Committee on JUDICIARY has had 80 511

under consideration. A Majority of the members of the Committee

recommends it DO PASS

recommends it DO NOT PASS

recommends it DO PASS WITH ATTACHED AMENDMENT(S)

recommends it BE REPLACED WITH CS FOR _____ AND THAT

CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE _____

COMMITTEE

reports it back WITHOUT RECOMMENDATION

"other"

Members signing the Majority report:

<u>[Signature]</u>	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Members NOT concurring in the Majority report:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ Chairman

STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

*Survey
SBS11*
JAY S. HAMMOND, GOVERNOR

POUCH S - JUNEAU 99811

February 3, 1976

Honorable Terry Gardiner
Chairman
House Judiciary Committee
Alaska State Legislature
State Capitol Building
Juneau, AK 99811

Re: Senate Bill No. 511

Dear Mr. Gardiner:

Senate Bill No. 511, an Act relating to the administration and enforcement of state revenue laws was introduced in the House of February 2, 1976 and was referred to the House Judiciary and Finance Committees.

For the consideration of the Judiciary Committee, I am enclosing a copy of a fiscal note and a memorandum from Frederick P. Boetsch, Deputy Commissioner, Department of Revenue to Sterling Gallagher, Commissioner of Revenue advising of the administrative need of the proposed legislation.

If you or any members of the Judiciary Committee have any questions on the material submitted, please telephone me at 465-2397 and I will contact Mr. Boetsch for further material or testimony at a hearing.

Very truly yours,



R. D. Stevenson
Special Assistant

Enclosures

cc: Honorable Hugh Malone
Chairman
House Finance Committee

Frederick P. Boetsch
Deputy Commissioner
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
FISCAL NOTE
 Second Session - Ninth Legislature

I. REQUEST

Bill No. Senate Bill No. 511
 Title: Administration and Enforcement of State Revenue Laws
 Requested by: Senate Finance Committee Date: 1/26/76
 Return Date Requested: 1/21/76
 Agency: Revenue Program: Enforcement

II. FISCAL DETAIL

Budget Request Unit(s) Affected: _____

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 76	FY 77	FY 78	FY 79	FY 80	FY 81
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	None	None	None	None	None	None

B. FUNDING: (Thousands of dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER						

G. POSITIONS:

PERMANENT/TEMPORARY	/	/	/	/	/	/
MAN MONTHS (P./T.)	/	/	/	/	/	/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

IV. ATTACHMENTS:

See memorandum dated January 8, 1976 from Frederick P. Boetsch, Deputy Commissioner to Sterling Gallagher, Commissioner of Revenue.

V. DATE: 1/26/76 PREPARED BY: *Frederick P. Boetsch*
 FREDERICK P. BOETSCH

MEMORANDUM

State of Alaska

TO: Sterling Gallagher
Commissioner
Department of Revenue

DATE: January 12, 1976

FILE NO:

TELEPHONE NO:

FROM: Frederick P. Boetsch
Deputy Commissioner, Taxation
Department of Revenue

SUBJECT: Governor's Bill for Adminis-
trative Uniformity in the
Tax Laws

This bill continues the move that we started with HB 211 in last year's session to provide for Administrative Uniformity of all the State's tax laws. In this measure, the subjects of assessment and collection procedures are covered. The purpose of the bill is to eliminate the multiplicity of procedures that are followed presently by having separate and different procedures for each of the different tax types that we administer. This bill will repeal those common sections of the various tax laws and place one consistent and uniform set of rules under the Administrative Chapter of Title 43. There is no budgetary or treasury effect of this measure that can be measured directly although easier compliance by taxpayers and smoother administration should result from this uniformity.

cc: Ralph Kimlinger, Director
Enforcement Division