

LEG. FINANCE - BILLS 1979 - 1980 1216

HB 1046 thru HB 1047

1216



# RECORDS



# CERTIFICATION

I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O Smith  
Signature of Camera Operator

3/20/90  
Date

COMMITTEE REPORT

HOUSE

9/22/80

FURTHER:

(11)

Date: \_\_\_\_\_

Mr. Speaker:

The Committee on FINANCE has had HB 1046

"An Act relating to taxes; repealing the Alaska net income tax on individuals and providing for an effective date."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass  do not pass
- do pass with attached amendments(s)
- replace with CS for \_\_\_\_\_  same title  
 new title
- and recommends \_\_\_\_\_
- AND attaches a "Letter of Intent"  New Fiscal Note
- reports it back without recommendation
- referred to the \_\_\_\_\_ Committee

MEMBERS SIGNING  
DO PASS

MEMBERS HAVING  
OTHER RECOMMENDATIONS:

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CHAIRMAN

8639

Vassar

Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
HAUGEN, MARTIN, METCALFE, MONTGOMERY,  
O'CONNELL AND PHILLIPS

1 IN THE HOUSE

2 HOUSE BILL NO. 1046

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

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7 income tax on individuals; and providing for an effec-  
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9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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14 (c) For purposes of calculating the alternative tax on capital  
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16 the rate is 4.5 percent for corporations [AND 4 PERCENT FOR INDIVIDUALS  
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28 percent for corporations of the applicable minimum federal tax rate.

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1 (a) If a [EVERY INDIVIDUAL, FIDUCIARY,] partnership which has a  
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3 return under the provisions of the Internal Revenue Code, it shall at  
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7 (2) other information for the purpose of carrying out the  
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22 62.040 - 44.62.290.

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5 070(c).  
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ALASKA STATE LEGISLATURE

ELEVENTH Legislature <sup>SECOND</sup> SPECIAL Session

HOUSE .....BILL.... NO. ...1046

By HAYES, BARNES, BEIRNE, .....  
BETTISWORTH, BRANSON, CHATTERTON, ELIASON,  
ELIASON, HALFORD, HAUGEN, MARTIN,  
METCALFE, MONTGOMERY, O'CONNELL  
AND PHILLIPS

"An Act relating to taxes;  
repealing the Alaska net income  
tax on individuals; and pro-  
viding for an effective date."

Net income tax.repeal

Introduced in the House ..9./22..., 19.80

HISTORY IN THE HOUSE

19 80	Read first time and referred to Committee on
Sept 22	Finance
	Reported back with recommendation that
	Read second time and
	Read third time and
	PASS Effective Date
	Yeas Yeas
	Nays Nays
	Absent Absent
	Excused Excused
	Reconsideration
	PASS Effective Date
	Yeas Yeas
	Nays Nays
	Absent Absent
	Excused Excused
	Reported correctly engrossed
	Signed by Speaker
	Sent to Senate
	CHIEF CLERK OF THE HOUSE

HISTORY IN THE SENATE

19	Read first time and referred to Committee on
	Reported back with recommendation that
	Read second time and
	Read third time and
	PASS Effective Date
	Yeas Yeas
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	Absent Absent
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	Reconsideration
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	Absent Absent
	Excused Excused
	Reported correctly engrossed
	Signed by President
	Returned to House
	SECRETARY OF THE SENATE

HISTORY IN THE HOUSE

19	Received from Senate
	Concurred in Senate amendment thus adopting: VOTE
	Failed to concur in Senate amendment; asked Senate to recede VOTE
	Senate receded from amendment VOTE
	Senate failed to recede from amendment VOTE
	CC appointed by House
	CC appointed by Senate
	CC adopted by House VOTE
	CC adopted by Senate VOTE
	To enrolling Reported correctly enrolled Sent to Governor ..... by Governor
	Filed with Lt. Governor
	Chapter No. ....

Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
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3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxes; repealing the Alaska net  
7 income tax on individuals; and providing for an effective  
8 date."

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

10 \* Section 1. AS 43.20 is amended by adding a new section to read:

11 Sec. 43.20.012. APPLICATION OF TAX TO INDIVIDUALS. The tax im-  
12 posed by this chapter does not apply to individuals.

13 \* Sec. 2. AS 43.20.021(c) is amended to read:

14 (c) For purposes of calculating the alternative tax on capital  
15 gains provided for in the provisions of Internal Revenue Code sec. 1201,  
16 the rate is 4.5 percent for corporations [AND 4 PERCENT FOR INDIVIDUALS  
17 AND FIDUCIARIES].

18 \* Sec. 3. AS 43.20.021(d) is amended to read:

19 (d) Where a credit allowed under the Internal Revenue Code is also  
20 allowed in computing Alaska income tax, it is limited to [16 PERCENT FOR  
21 INDIVIDUALS AND FIDUCIARIES AND] 18 percent for corporations of the  
22 amount of credit determined for federal income tax purposes which is  
23 attributable to Alaska.

24 \* Sec. 4. AS 43.20.021(f) is amended to read:

25 (f) For the purpose of calculating the minimum tax on tax prefer-  
26 ences provided for in secs. 56 - 58 of the Internal Revenue Code (26  
27 U.S.C. secs. 56 - 58), the rate is [16 PERCENT FOR INDIVIDUALS AND] 18  
28 percent for corporations of the applicable minimum federal tax rate.

29 \* Sec. 5. AS 43.20.030(a) is amended to read:

1 (a) If a [EVERY INDIVIDUAL, FIDUCIARY,] partnership which has a  
2 corporation as a partner or a [AND] corporation is required to make a  
3 return under the provisions of the Internal Revenue Code, it shall at  
4 the same time file with the department a return setting out

5 (1) the amount of tax due under this chapter, less credits  
6 claimed against the tax; and

7 (2) other information for the purpose of carrying out the  
8 provisions of this chapter which the department requires.

9 \* Sec. 6. REFUND OF 1980 INCOME TAXES. (a) An individual is entitled to  
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12 individual is also entitled to a refund of his estimated net income tax  
13 payments made under AS 43.20 after December 31, 1979, for a tax year for  
14 which he has not filed a year-end return under AS 43.20.030.

15 (b) A refund under this section may be made only as provided in this  
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17 appropriation for that purpose.

18 (c) The department shall establish procedures for determining the  
19 amount of and for making the refunds described in (a) of this section.

20 (d) The commissioner may adopt regulations to implement this section,  
21 and those regulations may be adopted as emergency regulations under AS 44.-  
22 62.040 - 44.62.290.

23 (e) In this section,

24 (1) "commissioner" means the commissioner of revenue;

25 (2) "department" means the Department of Revenue.

26 \* Sec. 7. The provisions of AS 43.05.280 do not apply to refunds made  
27 under sec. 6 of this Act.

28 \* Sec. 8. The following laws are repealed: AS 43.20.011(a) - (d) and  
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5 070(c).

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Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
HAUGEN, MARTIN, METCALFE, MONTGOMERY,  
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27 U.S.C. secs. 56 - 58), the rate is [16 PERCENT FOR INDIVIDUALS AND] 18  
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29 \* Sec. 5. AS 43.20.030(a) is amended to read:

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Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
HAUGEN, MARTIN, METCALFE, MONTGOMERY,  
O'CONNELL AND PHILLIPS

1 IN THE HOUSE

2 HOUSE BILL NO. 1046

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxes; repealing the Alaska net  
7 income tax on individuals; and providing for an effec-  
8 tive date."

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

10 \* Section 1. AS 43.20 is amended by adding a new section to read:

11 Sec. 43.20.012. APPLICATION OF TAX TO INDIVIDUALS. The tax im-  
12 posed by this chapter does not apply to individuals.

13 \* Sec. 2. AS 43.20.021(c) is amended to read:

14 (c) For purposes of calculating the alternative tax on capital  
15 gains provided for in the provisions of Internal Revenue Code sec. 1201,  
16 the rate is 4.5 percent for corporations [AND 4 PERCENT FOR INDIVIDUALS  
17 AND FIDUCIARIES].

18 \* Sec. 3. AS 43.20.021(d) is amended to read:

19 (d) Where a credit allowed under the Internal Revenue Code is also  
20 allowed in computing Alaska income tax, it is limited to [16 PERCENT FOR  
21 INDIVIDUALS AND FIDUCIARIES AND] 18 percent for corporations of the  
22 amount of credit determined for federal income tax purposes which is  
23 attributable to Alaska.

24 \* Sec. 4. AS 43.20.021(f) is amended to read:

25 (f) For the purpose of calculating the minimum tax on tax prefer-  
26 ences provided for in secs. 56 - 58 of the Internal Revenue Code (26  
27 U.S.C. secs. 56 - 58), the rate is [16 PERCENT FOR INDIVIDUALS AND] 18  
28 percent for corporations of the applicable minimum federal tax rate.

29 \* Sec. 5. AS 43.20.030(a) is amended to read:

1 (a) If a [EVERY INDIVIDUAL, FIDUCIARY,] partnership which has a  
2 corporation as a partner or a [AND] corporation is required to make a  
3 return under the provisions of the Internal Revenue Code, it shall at  
4 the same time file with the department a return setting out

5 (1) the amount of tax due under this chapter, less credits  
6 claimed against the tax; and

7 (2) other information for the purpose of carrying out the  
8 provisions of this chapter which the department requires.

9 \* Sec. 6. REFUND OF 1980 INCOME TAXES. (a) An individual is entitled to  
10 a refund of his Alaska net income taxes paid or withheld after December 31,  
11 1979, for all or part of a tax year occurring after December 31, 1979. An  
12 individual is also entitled to a refund of his estimated net income tax  
13 payments made under AS 43.20 after December 31, 1979, for a tax year for  
14 which he has not filed a year-end return under AS 43.20.030.

15 (b) A refund under this section may be made only as provided in this  
16 section. Refunds of Alaska net income taxes paid may not be made without an  
17 appropriation for that purpose.

18 (c) The department shall establish procedures for determining the  
19 amount of and for making the refunds described in (a) of this section.

20 (d) The commissioner may adopt regulations to implement this section,  
21 and those regulations may be adopted as emergency regulations under AS 44.-  
22 62.040 - 44.62.290.

23 (e) In this section,

24 (1) "commissioner" means the commissioner of revenue;

25 (2) "department" means the Department of Revenue.

26 \* Sec. 7. The provisions of AS 43.05.280 do not apply to refunds made  
27 under sec. 6 of this Act.

28 \* Sec. 8. The following laws are repealed: AS 43.20.011(a) - (d) and  
29 (f), 43.20.015, 43.20.017, 43.20.021(e), 43.20.030(f) and (g),

1 43.20.031(a) - (c) and (f) - (h), 43.20.033, 43.20.035, 43.20.036(d) - (i),  
2 43.20.038, 43.20.039, 43.20.045, 43.20.051, 43.20.061, 43.20.160(e), 43.20.-  
3 170, 43.20.215, and secs. 6 - 11 of ch. 22 SLA 1980.

4 \* Sec. 9. This Act takes effect immediately in accordance with AS 01.10.-  
5 070(c).

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Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
HAUGEN, MARTIN, METCALFE, MONTGOMERY,  
O'CONNELL AND PHILLIPS

1 IN THE HOUSE

2 HOUSE BILL NO. 1046

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxes; repealing the Alaska net  
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27 U.S.C. secs. 56 - 58), the rate is [16 PERCENT FOR INDIVIDUALS AND] 18  
28 percent for corporations of the applicable minimum federal tax rate.

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3 return under the provisions of the Internal Revenue Code, it shall at  
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5 (1) the amount of tax due under this chapter, less credits  
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13 payments made under AS 43.20 after December 31, 1979, for a tax year for  
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17 appropriation for that purpose.

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19 amount of and for making the refunds described in (a) of this section.

20 (d) The commissioner may adopt regulations to implement this section,  
21 and those regulations may be adopted as emergency regulations under AS 44.-  
22 62.040 - 44.62.290.

23 (e) In this section,

24 (1) "commissioner" means the commissioner of revenue;

25 (2) "department" means the Department of Revenue.

26 \* Sec. 7. The provisions of AS 43.05.280 do not apply to refunds made  
27 under sec. 6 of this Act.

28 \* Sec. 8. The following laws are repealed: AS 43.20.011(a) - (d) and  
29 (f), 43.20.015, 43.20.017, 43.20.021(e), 43.20.030(f) and (g),

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43,20,031(a) = (c) and (f), 43,20,033, 43,20,035, 43,20,036(d) - (1),  
2 43,20,038, 43,20,039, 43,20,045, 43,20,051, 43,20,061, 43,20,160(e), 43,20,  
3 170, 43,20,215, and sees, 6 = 11 of ch. 22 SLA 1980,  
4 \* Sec. 9, This Act takes effect immediately in accordance with AS 01.10.-  
070(c).

Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
HAUGEN, MARTIN, METCALFE, MONTGOMERY,  
O'CONNELL AND PHILLIPS

1 IN THE HOUSE

2 HOUSE BILL NO. 1046

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

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7 income tax on individuals; and providing for an effec-  
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10 \* Section 1. AS 43.20 is amended by adding a new section to read:

11 Sec. 43.20.012. APPLICATION OF TAX TO INDIVIDUALS. The tax im-  
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14 (c) For purposes of calculating the alternative tax on capital  
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29 \* Sec. 5. AS 43.20.030(a) is amended to read:

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5 (1) the amount of tax due under this chapter, less credits  
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1 43:20:031(a) = (c) and (f) = (h); 43:20:033, 43:20:035, 43:20:036(d) = (i),  
2 43:20:038, 43:20:039, 43:20:045, 43:20:051, 43:20:061, 43:20:160(e), 43:20.-  
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4 \* Sec. 9: This Act takes effect immediately in accordance with AS 01:10.-  
5 070(c):

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Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
HAUGEN, MARTIN, METCALFE, MONTGOMERY,  
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1 IN THE HOUSE

2 HOUSE BILL NO. 1046

3 IN THE LEGISLATURE OF THE STATE OF ALASKA  
4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

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3 170; 43.20.215; and secs: 6 - 11 of ch: 22 SLA 1980:

4 \* Sec: 9: This Act takes effect immediately in accordance with AS 01.10.-  
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Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
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1 IN THE HOUSE

2 HOUSE BILL NO. 1046

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

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24 (1) "commissioner" means the commissioner of revenue;

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27 under sec. 6 of this Act.

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4 \* Sec. 9. This Act takes effect immediately in accordance with AS 01.10.-  
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# RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O Smith  
Signature of Camera Operator

3/20/90  
Date



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Vassar

Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
HAUGEN, MARTIN, METCALFE, MONTGOMERY,  
O'CONNELL AND PHILLIPS

1 IN THE HOUSE

2 HOUSE BILL NO. 1047

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act providing for refunds of 1979 individual income  
7 taxes; and providing for an effective date."

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

9 \* Section 1. REFUND OF 1979 INCOME TAXES. (a) An individual is entitled  
10 to a refund of his Alaska net income taxes paid or withheld under AS 43.20  
11 for all or part of a tax year occurring after December 31, 1978, and before  
12 January 1, 1980.

13 (b) A refund under this section may be made only as provided in this  
14 section. Refunds of Alaska net income taxes paid may not be made without an  
15 appropriation for that purpose.

16 (c) The department shall establish procedures for determining the  
17 amount of and for making the refunds described in (a) of this section.

18 (d) The commissioner may adopt regulations to implement this section,  
19 and those regulations may be adopted as emergency regulations under AS 44.-  
20 62.040 - 44.62.290.

21 (e) In this section,

22 (1) "commissioner" means the commissioner of revenue;

23 (2) "department" means the Department of Revenue.

24 \* Sec. 2. The provisions of AS 43.05.280 do not apply to refunds made  
25 under sec. 1 of this Act.

26 \* Sec. 3. This Act takes effect on the effective date of a version of an  
27 Act entitled "An Act relating to taxes; repealing the Alaska net income tax  
28 on individuals; and providing for an effective date."

29 COMMITTEE COPY

**ALASKA STATE LEGISLATURE**  
**SECOND**  
 ELEVENTH Legislature SPECIAL Session

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HOUSE ..... BILL NO. 1047

By HAYES, BARNES, BEIRNE,  
 BETTISWORTH, BRANSON, CHATTERTON,  
 ELIASON, HALFORD, HAUGEN, MARTIN,  
 METCALFE, MONTGOMERY, O'CONNELL  
 AND PHILLIPS

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"An Act providing for refunds of  
 1979 individual income taxes;  
 and providing for an effective  
 date."

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income tax , refunds

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Introduced in the House ... 9/22., 19.80

HISTORY IN THE HOUSE																													
19 80	Read first time and referred to Committee on																												
Sept 22	Finance																												
	Reported back with recommendation that																												
	Read second time and																												
	Read third time and																												
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HISTORY IN THE HOUSE	
19	Received from Senate
	Concurred in Senate amendment thus adopting: VOTE
	Failed to concur in Senate amendment; asked Senate to recede VOTE
	Senate receded from amendment VOTE
	Senate failed to recede from amendment VOTE
	CC appointed by House
	CC appointed by Senate
	CC adopted by House VOTE
	CC adopted by Senate VOTE
	To enrolling Reported correctly enrolled Sent to Governor  ..... by Governor
	Filed with Lt. Governor
	Chapter No. ....

Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
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4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

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6 For an Act entitled: "An Act providing for refunds of 1979 individual income  
7 taxes; and providing for an effective date."

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

9 \* Section 1. REFUND OF 1979 INCOME TAXES. (a) An individual is entitled  
10 to a refund of his Alaska net income taxes paid or withheld under AS 43.20  
11 for all or part of a tax year occurring after December 31, 1978, and before  
12 January 1, 1980.

13 (b) A refund under this section may be made only as provided in this  
14 section. Refunds of Alaska net income taxes paid may not be made without an  
15 appropriation for that purpose.

16 (c) The department shall establish procedures for determining the  
17 amount of and for making the refunds described in (a) of this section.

18 (d) The commissioner may adopt regulations to implement this section,  
19 and those regulations may be adopted as emergency regulations under AS 44.-  
20 62.040 - 44.62.290.

21 (e) In this section,

22 (1) "commissioner" means the commissioner of revenue;

23 (2) "department" means the Department of Revenue.

24 \* Sec. 2. The provisions of AS 43.05.280 do not apply to refunds made  
25 under sec. 1 of this Act.

26 \* Sec. 3. This Act takes effect on the effective date of a version of an  
27 Act entitled "An Act relating to taxes; repealing the Alaska net income tax  
28 on individuals; and providing for an effective date."  
29

Introduced: 9/22/80  
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,  
BRANSON, CHATTERTON, ELIASON, HALFORD,  
HAUGEN, MARTIN, METCALFE, MONTGOMERY,  
O'CONNELL AND PHILLIPS

1 IN THE HOUSE

2 HOUSE BILL NO. 1047

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

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