



LAWS OF ALASKA

1971

Source

Chapter No.

HB 366

58

AN ACT

Relating to the rate of interest on delinquent state taxes; and providing for an effective date.

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

* Section 1. AS 43.20.210(c) is repealed and re-enacted to read:

(c) When the tax levied in this chapter becomes delinquent, it bears interest at the rate of six per cent a year.

* Sec. 2. AS 43.35.080 is amended by adding a new subsection to read:

(b) When the tax levied by this chapter becomes delinquent, it bears interest at the rate of six per cent a year.

* Sec. 3. AS 43.40.010(d) is amended to read:

(d) If a person fails to file a return and remit the tax within the time prescribed by law or prescribed by the department pursuant to law, unless the failure is due to reasonable cause and not to wilful neglect, there is added to the tax five per cent if the failure is for not more than 30 days, with an additional five per cent for each additional 30 days or fraction of 30 days during which the failure continues, not exceeding 25 per cent in the aggregate. The amount added to the tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax is paid before the discovery of the neglect, in which case the amount added shall be collected in the same manner as the tax. In all cases of delinquency interest shall be assessed at the rate of six per cent a year.

- * Sec. 4. AS 43.55.060 is amended to read:

Sec. 43.55.060. DELINQUENCY. When the tax provided for in this chapter becomes delinquent, it bears interest at the rate of six per cent a year. If any person fails to make a report required by this chapter, within the time prescribed by law for the report, the department shall examine the books, records and files of the person to determine the amount and value of the production to compute the tax, and the department shall add to the tax the cost of the examination, together with any penalties accrued.

- * Sec. 5. AS 43.60.030 is amended to read:

Sec. 43.60.030. DELINQUENCY. In the case of a failure to make and file a return and remit the tax within the time prescribed by law or prescribed by the department according to law, unless the failure is due to reasonable cause and not due to wilful neglect, there is added to the tax five per cent for each 30 days or fraction of 30 days during which the failure continues, not exceeding 25 per cent in the aggregate. The amount added to the tax shall be collected at the same time, in the same manner, and as a part of the tax. If the tax has been paid before the discovery of the neglect, the amount added shall be collected in the same manner as the tax. In all cases of delinquency interest shall be assessed at the rate of six per cent a year.

- * Sec. 6. AS 43.70.060(a) is amended to read:

(a) If a person fails to file a business license return or pay the fee, as finally determined by the department, unless it is shown that the failure is due to reasonable cause and not to wilful neglect, five per cent is added to the fee for each additional 30 days, or fraction of 30 days, during which the failure continues, but not exceeding 25 per cent in the aggregate. The amount added to the fee shall be collected at the same time and in the same manner and as a part of the fee. If the fee is paid before the discovery of the neglect, the amount added shall be collected in the same manner as the fee. In case of delinquency interest shall be assessed at the rate of six per cent a year. If payment is made by check, bill of exchange, or note which is later returned by the drawee as uncollectible because of insufficient funds or is dishonored by the drawee for any reason, the dishonor is prima facie evidence of nonpayment of the license fee.

- * Sec. 7. This Act takes effect on the day after its passage and approval or on the day it becomes law without approval.