



# LAWS OF ALASKA

1975

Source

HB 209 am

Chapter No.

41

## AN ACT

Relating to penalties under the Alaska income tax; and providing for an effective date.

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

\* Section 1. AS 43.20.335 is amended by adding a new subsection to read:

(1) A person required to supply information to his employer under sec. 170 of this chapter who wilfully supplies false information, or who wilfully fails to supply information under that section which would require an increase in the tax to be withheld under that section, is, in addition to other penalties specified in this chapter, guilty of a misdemeanor and upon conviction, is punishable by a fine of not more than \$5,000, or imprisonment for not more than one year, or by both.

\* Sec. 2. AS 43.20.335(g) is amended to read:

(g) A person required to collect or truthfully account for a tax imposed by this chapter who wilfully fails to collect the tax or to truthfully account for and pay over the tax, or wilfully attempts in any manner to evade the tax or the payment of it is, in addition to other penalties provided by law, liable to a civil penalty equal to the total amount of the tax evaded, not collected, not accounted for, or not paid over. This penalty is in place of the tax not otherwise paid to the state. The civil penalty shall be paid upon demand by the commissioner or his designee, and shall be assessed and collected in the same manner as taxes are assessed and collected under this chapter. Any reference in (a) - (f) of this section to "tax" imposed refers also to the civil penalty provided under this subsection.

\* Sec. 3. This Act takes effect immediately in accordance

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with AS 01.10.070(c).

Approved by governor: May 1, 1975  
Actual effective date: May 2, 1975