



LAWS OF ALASKA

2016

Source
CSHB 375(FIN)

Chapter No.

AN ACT

Requiring the electronic submission of a tax return or report with the Department of Revenue; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Requiring the electronic submission of a tax return or report with the Department of Revenue;
2 and providing for an effective date.

3 _____

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

5 **Sec. 43.05.045. Electronic submission of return or report.** (a) Unless an
6 exemption is granted under (b) of this section, a taxpayer required to submit a return
7 or report for a tax levied under this title or for any other tax administered by the
8 department shall submit the return or report electronically in a format prescribed by
9 the department. Failure to comply with this section may result in a civil penalty under
10 AS 43.05.220(f). If a law under this title requires a report or return or a portion of a
11 report or return to be in writing, an electronically filed report or return satisfies this
12 section. A taxpayer shall submit attachments to a report or return required under this
13 title electronically.

14 (b) To request an exemption to (a) of this section, a taxpayer shall submit to

1 the department evidence satisfactory to the department that the taxpayer does not have
2 the capability to submit the return or report electronically. An application for an
3 exemption must be submitted before a return or report is due. An exemption granted
4 under this subsection is valid for five years after the first tax filing due date after the
5 exemption is granted. When an exemption under this subsection expires, the taxpayer
6 may apply for another exemption. An exemption granted under this subsection applies
7 to any return or report submitted to the department.

8 * **Sec. 2.** AS 43.05.220 is amended by adding a new subsection to read:

9 (f) Unless the department determines that failure to comply with AS 43.05.045
10 is due to a reasonable cause, the department shall assess a civil penalty of \$25 or one
11 percent of the total tax before any payment, whichever is greater, against a taxpayer
12 who fails to submit electronically a return or report under AS 43.05.045.

13 * **Sec. 3.** AS 43.31.111 is amended to read:

14 **Sec. 43.31.111. Notice of death or tax return.** The executor, within two
15 months after the decedent's death, or within a like period after qualifying as executor,
16 shall **submit a report** [GIVE WRITTEN NOTICE] of the death to the department on
17 the form prepared and published by the department known as the preliminary notice
18 and report. If a federal estate tax return is required by the applicable federal revenue
19 Act, a copy of the preliminary notice filed with the federal government may be filed
20 with the department in place of the preliminary notice and report.

21 * **Sec. 4.** AS 43.60.020(a) is amended to read:

22 (a) Each brewer, distiller, bottler, jobber, wholesaler, manufacturer, or other
23 consignor shall **submit** [SEND] a **report** [STATEMENT BY AIRMAIL, POSTAGE
24 PREPAID,] to the department on or before the last day of each calendar month. The
25 **report** [STATEMENT] must contain an account of the alcoholic beverages sold or
26 consigned to buyers or consignees in the state during the preceding month, setting out

27 (1) the total number of gallons, including fractional gallons sold or
28 consigned;

29 (2) the names and Alaska address of each buyer and consignee; and

30 (3) the gallonage of each kind of beverage sold or consigned to the
31 respective buyers or consignees.

1 * **Sec. 5.** AS 43.65.020(d) is amended to read:

2 (d) [A TAXPAYER'S RETURN SHALL BE MADE TO THE
3 DEPARTMENT AT JUNEAU.] A taxpayer shall make a return either on a calendar
4 year or fiscal year basis, in conformance with the basis used in making the taxpayer's
5 return for federal income tax purposes.

6 * **Sec. 6.** AS 43.75.030(b) is amended to read:

7 (b) The return shall be made on a [THE BASIS OF THE] calendar year **basis**
8 **and submitted** to the department [AT JUNEAU] before April 1 after the close of the
9 calendar year.

10 * **Sec. 7.** The uncodified law of the State of Alaska is amended by adding a new section to
11 read:

12 TRANSITIONAL PROVISION: REGULATIONS. The Department of Revenue may
13 adopt regulations necessary to implement the changes made by this Act. The regulations take
14 effect under AS 44.62 (Administrative Procedure Act), but not before the effective date of the
15 law implemented by the regulation.

16 * **Sec. 8.** Section 7 of this Act takes effect immediately under AS 01.10.070(c).

17 * **Sec. 9.** Except as provided in sec. 8 of this Act, this Act takes effect July 1, 2016.