

**2017 Alaska Statutes**

**Title 43. Revenue and Taxation**

**Chapter 20. Alaska Net Income Tax Act**

**Article 1. Persons Subject to Tax; Returns and Payment; Credits**

**Sec. 43.20.021. Internal Revenue Code adopted by reference.**

**Universal Citation:** AK Stat § 43.20.021 (2017)

(a) Sections 26 U.S.C. 1 — 1399 and 6001 — 7872 (Internal Revenue Code), as amended, are adopted by reference as a part of this chapter. These portions of the Internal Revenue Code have full force and effect under this chapter unless excepted to or modified by other provisions of this chapter.

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**Chapter 20. Alaska Net Income Tax Act**

**Article 5. General Provisions**

**Sec. 43.20.300. References to Internal Revenue Code.**

**Universal Citation:** AK Stat § 43.20.300 (2017)

(a) The provisions of the Internal Revenue Code as now in effect or hereafter amended mentioned in this chapter are incorporated in this chapter by reference and have effect as though fully set out in this chapter.