

Alaska State Legislature



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SPONSOR STATEMENT

SB 130: Voter Approval for New Taxes

This act would require a vote of the people before a broad-based individual income tax or statewide sales tax takes effect. This bill would amend AS 15.15.030 by adding language which would require the Division of Elections Director to place a question about the tax on the election ballot once the legislature passes a law levying a tax.

"When the legislature by law authorizes the levy of a tax described in AS 43.95.020, the director shall place the question of whether the levy shall be ratified by placing the ballot title and question on the election ballot specified in the Act. The question shall, by the use of a few sentences in a succinct manner, give a true and impartial summary of the Act levying the tax. The question of whether the tax shall be levied shall be assigned a letter of the alphabet on the ballot. Provision shall be made for marking the question "Yes" or "No.""

It has been many years since the State of Alaska has levied an individual income tax on its citizens. There has been much discussion in this era of budget deficits on revenue generation by the implementation of and/or increase in taxes. The intention of this legislation is to explore the idea that before enacting a new tax, be it an individual income or statewide sales tax, it should be ratified by the vote of the people. Voters are being asked to approve budget timelines, spending caps, and per diem spending, it makes sense that we consult the people of Alaska on taxation.