ALASKA CONSTITUTIONAL CONVENTION

REPORT OF THE COMMITTEE ON STYLE AND DRAFTING

Hon. William A. Egan, President
Alaska Constitutional Convention

Dear President Egan:

Your Committee on Style and Drafting herewith presents its
redraft of the Article on Finance and Taxation for consideration by
the Convention.

Respectfully submitted,

George Sundborg, Chairman
R. Rolland Armstrong
Edward V. Davis
Victor Fischer
Mildred R. Hermann
James J. Hurley
Maurice T. Johnson
George M. McLaughlin
Katherine D. Nordale
CONSTITUTIONAL CONVENTION OF ALASKA

RESOLVED, that the following be agreed upon as part of the Alaska State Constitution:

ARTICLE IX

FINANCE AND TAXATION

Section 1. The power of taxation shall never be surrendered. This power shall not be suspended or contracted away, except as provided in this article.

Section 2. The lands and other property belonging to citizens of the United States residing without the State shall never be taxed at a higher rate than the lands and other property belonging to the residents of the State.

Section 3. Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law.

Section 4. The real and personal property of the State or its political subdivisions is exempt from taxation under conditions and exceptions which may be provided by law. All or any portion of property used exclusively for non-profit religious, charitable, cemetery or educational purposes, as defined by law,
is exempt from taxation. Other exemptions of like or

different kind may be granted by general law. All valid

existing exemptions are retained until otherwise

provided by law.

Section 5. Private leaseholds, contracts, or

other interests in land or property owned or held by

the United States, the State or its political sub-

divisions, shall be taxable to the extent of the

interests.

Section 6. No tax shall be levied or appropriation

of public money made or public property transferred,

nor shall the public credit be used, except for a public

purpose.

Section 7. The proceeds of any state tax or

license shall not be dedicated to any special purpose,

except when required by the federal government for

state participation in federal programs. This pro-

vision shall not prohibit the continuance of any

dedication for special purposes existing upon the date

of ratification of this constitution by the people of

Alaska.

Section 8. No state debt shall be contracted,

unless authorized for capital improvements by a

majority vote in each house of the legislature with

ratification by a majority of the qualified voters.
of the State who vote on the question. The State may
by law contract debt for the purpose of repelling
invasion, suppressing insurrection, defending the
State in war, meeting natural catastrophes, or re-
deeming indebtedness outstanding at the time this
constitution becomes effective.

Section 9. No debt shall be contracted by any
political subdivision of the State unless authorized
for capital improvements by its governing body with
ratification by a majority vote of those qualified
to vote and voting on the question.

Section 10. The State and its political sub-
divisions may borrow money to meet appropriations
for any fiscal year in anticipation of the collection
of the revenues of that year, but all debt so con-
tracted shall be paid before the end of the next
fiscal year.

Section 11. The restrictions on contracting
debt do not apply to debt incurred through the
issuance of revenue bonds by a public enterprise
or public corporation of the state or political
subdivision when the only security is the revenues
of the enterprise or corporation. The restrictions
do not apply to indebtedness to be paid from special
assessments on the benefitted property nor do they
Section 12. The governor shall submit to the legislature, at a time fixed by law, a budget for the next fiscal year setting forth all proposed expenditures and anticipated income of all departments, offices and agencies of the State. The governor at the same time shall submit a general appropriation bill to authorize the proposed expenditures, and a bill or bills covering recommendations in the budget for new or additional revenues.

Section 13. No money shall be withdrawn from the treasury except in accordance with appropriations made by law. No obligation for the payment of money shall be incurred except as authorized by law. Unobligated appropriations outstanding at the end of the period of time specified by law shall be void.

Section 14. The legislature shall appoint an auditor to serve at its pleasure. He shall be a certified public accountant. The auditor shall conduct post-audits as prescribed by law and shall report to the legislature and to the governor.

Section 15. The debts and liabilities of the Territory of Alaska shall be assumed and paid by the State, and debts owed to the Territory shall be collected by the State. Assets of the Territory shall become assets of the State.
Dear President Egan:

Your Committee on Style and Drafting herewith presents its redraft of the Article on the Judiciary for consideration by the Convention.

Respectfully submitted,

George Sundborg, Chairman
R. Rolland Armstrong
Edward V. Davis
Victor Fischer
Mildred R. Hermann
James J. Hurley
Maurice T. Johnson
George M. Mclaughlin
Katherine D. Nordale
Constitutional Convention
Committee Proposal/9/ Enrolled
January 26, 1956

Constitutional Convention of Alaska

COMMITTEE PROPOSAL NO. 9

Introduced by Committee on Finance and Taxation

ARTICLE IX

FINANCE AND TAXATION

RESOLVED, that the following be agreed upon as part of the Alaska State Constitution:

Taxing Power
1. Section 1. The power of taxation shall never be surrendered, shall not be suspended or contracted away, except as provided in this Article.

Section 2. The lands and other property belonging to citizens of the United States residing without the State shall never be taxed at a higher rate than the lands and other property belonging to the residents of the State.

Section 3. Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law.

Section 4. The real and personal property of the State or its political subdivisions is exempt from taxation under conditions and exceptions as provided by law. All or any portion of property used exclusively for non-profit religious, charitable, cemetery or educational purposes, as
Section 9. No debt shall be contracted by any political subdivision of the State unless authorized by ordinance of the governing authority, with ratification of those voting on the question, within the political subdivision and qualified by law to vote on the particular question. Additional qualifications and requirements of voters at these elections may be prescribed by law.

Section 10. The State and its political subdivisions may borrow money to meet appropriations for any fiscal year in anticipation of the collection of the revenues of that year, but all debt so contracted shall be paid before the end of the next fiscal year.

Section 11. The restrictions on contracting debt do not apply to refunding indebtedness of the State or its political subdivisions; to indebtedness incurred through issuance of revenue bonds by a public enterprise or a public corporation of the
Budget

Section 12. The governor shall submit to the legislature, at a time fixed by law, a budget for the next fiscal year setting forth all proposed expenditures and anticipated income of all departments, offices and agencies of the State. The governor at the same time shall submit a general appropriation bill to authorize the proposed expenditures, and a bill or bills covering recommendations in the budget for new or additional revenues.

Expenditures

Section 13. Money shall be withdrawn from the treasury in accordance with appropriations made by law. No obligation for the payment of money shall be incurred except as authorized by law.

Legislative Post-audit

Section 14. The legislature shall appoint an auditor to serve at its pleasure. He shall be a certified public accountant. The auditor shall conduct post-audits as prescribed by law and shall report to the legislature and the governor.

Territorial Debt-Assumed

Section 15. The debts and liabilities of the Territory of Alaska shall be assumed and paid by the
The restrictions on contracting debt do not apply to debt incurred through the issuance of revenue bonds by a public enterprise or public corporation of the state or political subdivision when the only security is the revenues of the enterprise or corporation. The restrictions do not apply to indebtedness to be paid from special assessments on the benefited property nor do they apply to refunding indebtedness of the state or its political subdivisions.
 defined by law, is exempt from taxation. Other
exemptions may be granted by general law. All valid
existing exemptions are retained until otherwise
provided by law.

Section 5. Private leaseholds, contracts, or
other interests in land or property owned or held by
the United States, the State or its political sub-
divisions, shall be taxable to the extent of the
interests.

Section 6. No tax shall be levied or appropriation
of public money made or public property transferred,
nor shall the public credit be used, except for a public
purpose.

Section 7. The proceeds of any state tax or
license shall not be dedicated to any special purpose,
except state participation in federal programs.
This provision shall not prohibit the
continuance of any dedication for special purposes
existing upon the date of ratification of this Constitution
by the people of Alaska.

Section 8. No state debt shall be contracted
unless authorized for capital improvements by a
majority vote in each house of the legislature with
ratification by a majority of the qualified voters
of the State voting on the question. The State may
by law
State, and debts owed to the Territory shall be collected by the State. Assets of the Territory of Alaska shall become assets of the State.
Hon. William A. Egan, President
Alaska Constitutional Convention

Dear President Egan:

Your Committee on Style and Drafting herewith presents its redraft of the Article on Finance and Taxation for consideration by the Convention.

Respectfully submitted,

George Sundborg, Chairman
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Katherine D. Nordale
REPORT OF COMMITTEE ON STYLE AND DRAFTING

Constitutional Convention
Style and Drafting/Article IX
January 28, 1956

CONSTITUTIONAL CONVENTION OF ALASKA

RESOLVED, that the following be agreed upon as part of the Alaska State Constitution:

ARTICLE IX

FINANCE AND TAXATION

<table>
<thead>
<tr>
<th>Taxing Power</th>
<th>1</th>
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