

# ALASKA STATE LEGISLATURE

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Official Business

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### Finance CS for Senate Bill 132: Education Head Tax Summary of Changes from Original Version ("B" to "U")

February 29, 2024

- Change #1** Adds language that, for self-employed individuals, the tax is due to the department no later than April 15<sup>th</sup> of the next calendar year.
- Change #2** In AS 43.45.021(e), page 3 line 17 of the CS, changes "shall" to "may" regarding the ability of the Department of Revenue to coordinate tax administration with the Department of Labor if this would result in cost savings to the state.
- Change #3** Updates the effective date to January 1, 2025.