

LEGAL SERVICES

DIVISION OF LEGAL AND RESEARCH SERVICES
LEGISLATIVE AFFAIRS AGENCY
STATE OF ALASKA

(907) 465-3867 or 465-2450
FAX (907) 465-2029
Mail Stop 3101

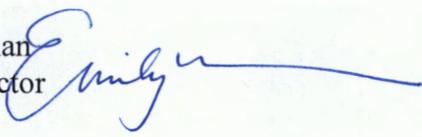
State Capitol
Juneau, Alaska 99801-1182
Deliveries to: 129 6th St., Rm. 329

MEMORANDUM

April 30, 2019

SUBJECT: New or Increased Taxes: Phrase Ambiguity
(Amendment A.2 to HJR 5; Work Order No. 31-GH1070\A.2)

TO: Representative Sarah Vance
Attn: Janet Ogan

FROM: Emily Nauman
Deputy Director 

Please find the abovementioned amendment attached.

The amendment applies to a law "that establishes or increases the rate of a broad-based income tax or statewide sales tax." I am unsure whether that phrase would be interpreted to capture reductions of credits or other deductions that could result in an indirect increased rate of tax, without amending the actual tax rate. You may wish to make your intent on this matter clear on the legislative record.

If I may be of further assistance, please advise.

ELN:amt
19-069.amt

Attachment