

subsection; amending Article I, Title IV, Ch. 152, SLA 1957, by adding a new section; and providing for an effective date.

(H.B. 416)

Be it enacted by the Legislature of the State of Alaska:

Section 1. Subsec. (9) of Sec. 3, Article I, Title I, Ch. 152, SLA 1957 as amended by Ch. 124, SLA 1959, is amended to read as follows:

(9) "Highway" means all highways (whether included in primary or secondary systems), roads, streets, trails, walks, bridges, tunnels, drainage structures and other similar or related structures or facilities, and rights-of-way thereof, and further includes ferry systems, whether operated solely within Alaska or to connect with Canadian highways, and all such related facilities.

Sec. 2. Sec. 3, Article I, Title I, Ch. 152, SLA 1957, is amended by the addition of a new subsection to read as follows:

(14) "Excess lands" means all lands acquired for Alaska in excess of land required for a highway or other public work, when the remaining portion of a parcel of land so acquired is left in such shape or condition as to be of little or no value to its owner, or to give rise to claims or litigation concerning severance or other damage.

Sec. 3. Article I, Title IV, Ch. 152, SLA 1957, is amended by the addition of a new section to read as follows:

Sec. 2. Acquisition of Excess Lands or Rights-of-Way: Condemnation for Exchange. (1) The department, on behalf of Alaska, whenever a part of a parcel of land is to be taken for any of the purposes set forth in this Act and the remainder is to be left in such

shape or condition as to be of little value to its owner, or to give rise to claims or litigation concerning severance or other damage, may acquire the whole parcel and may sell the remainder or may exchange the same for other property needed for state highway rights-of-way or purpose or for public works.

(2) The department may, on behalf of Alaska, whenever property which is devoted to or held for some other public use for which the power of eminent domain might be exercised is to be taken for the purposes set forth in this Act, with the consent of the person or agency in charge of such other public use, condemn, in the name of the State of Alaska, real property to be exchanged with such person or agency for the real property so to be taken. This section shall not limit the authorization of the Department to acquire, other than by condemnation, property for such purposes .

(3) Whenever the commissioner shall formally declare it to be in the best public interest of the State of Alaska, the department, on behalf of Alaska, may acquire by purchase or otherwise any privately or publicly owned lands or interests therein for the purpose of exchanging the same for any privately or publicly owned lands which the department is by law authorized to acquire.

Sec. 4. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Approved April 14, 1960

CHAPTER 123

AN ACT

Pertaining to the consumer's sales tax; amending Subsec. B, Sec. 37-3-54, ACLA 1949 as added by Ch. 96, SLA 1951 and amended by Ch. 124, SLA 1953 and Ch. 66, SLA 1959; and providing for an effective date.

(H.C.S.S.B. 145)

Be it enacted by the Legislature of the State of Alaska:

Section 1. Subsec. B, Sec. 37-3-54, ACLA 1949 as added by Ch. 96, SLA 1951 and amended by Ch. 124, SLA 1953 and Ch. 66, SLA 1959, is amended to read as follows:

B. Consumer's Sales Tax. The School Boards in Independent School Districts or Incorporated School Districts shall have the power to levy and collect a consumer's sales tax not exceeding two per centum of the sales price on all retail sales, on all rents and on all services made within the Independent School District or the Incorporated School District, and such consumer's sales tax may be levied and collected at the option of the school board on any one or more of the three preceding tax sources; provided, that the consent of the qualified voters of the Independent School District or Incorporated School District is first obtained through a referendum vote at a general or special election, upon ballots which clearly present the proposition as to whether such sales tax shall be authorized within the Independent School District or Incorporated School District, but no sales tax proposition shall be presented to the voters more than once in any twelve months except for the purpose of changing or adding to the use or uses made of an existing sales tax. In school districts having a population in excess of 15,000 persons, notice of such proposed tax referendum shall be published not less than 60 days prior to the referendum. The ballot shall also set forth whether the tax is to be levied for general revenue for the Independent School District or the Incorporated School District or for a special school purpose, and, if for a special school purpose, same shall be specified on the ballot. If a majority

of the votes cast in said referendum are in the affirmative, the school board may thereafter enact such a tax in the nature of a levy upon buyers but with imposition upon sellers of the obligation of collecting same at the time of sale or at time of collection with respect to credit transactions, and transmit same to the Independent School District or Incorporated School District. The sole purpose of this subsection is to enable Independent School Districts or Incorporated School Districts, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within an Independent School District or Incorporated School District, the school board may at any time abandon same or may abandon one or more of the three tax sources listed hereinabove. It is also the intent that if consent to such tax be obtained for a special purpose, the proceeds of the tax may not be used for any other purpose unless with consent of the voters at another referendum. It is further provided that no tax shall be levied or imposed hereunder upon either sales, rents or services made within any incorporated municipality or school district which is a part of any independent school district where such incorporated municipality levies a consumer's sales tax upon the sales price of either or both retail sales, rents and services made within it.

Sec. 2. No person residing within any part of a school district holding a referendum authorizing the imposition of a school sales tax who by reason of such residence is relieved of payment of school sales tax shall be eligible to vote on said referendum election.

Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Became law without signature April 14, 1960

**CHAPTER 124
AN ACT**

Pertaining to the consumer's sales tax; amending Subsec. Ninth: (b), Sec. 16-1-35, ACLA 1949 as amended by Ch. 38, SLA 1949, Ch. 121, SLA 1953, Ch. 151, SLA 1957, and Ch. 66, SLA 1959; and providing for an effective date.

(H.C.S.S.B. 146)