

AMENDMENT No. 1

BY SENATOR BUNDE

OFFERED IN THE SENATE
TO: CSSB 102(L&C)

1 Page 2, following line 5:

2 Insert new bill sections to read:

3 *** Sec. 3.** AS 29.10.200(51) is amended to read:

4 (51) AS 29.45.650(c), (d), (e), [AND] (f), and (i) (sales and use tax);

5 *** Sec. 4.** AS 29.45.650 is amended by adding a new subsection to read:

6 (i) A borough may not levy or collect a sales or a use tax on pull-tabs used in
7 charitable gaming. This subsection applies to home rule and general law
8 municipalities.

9 *** Sec. 5.** AS 29.45.700(d) is amended to read:

10 (d) A city that levies and collects sales and use taxes under (a) of this section
11 may not levy and collect a sales tax on a purchase made with (1) food coupons, food
12 stamps, or other types of allotments issued under 7 U.S.C. 2011 - 2036 (Food Stamp
13 Program); or (2) food instruments, food vouchers, or other type of certificate issued
14 under 42 U.S.C. 1786 (Special Supplemental Food Program for Women, Infants, and
15 Children). For purposes of this subsection, the value of a food stamp allotment paid in
16 the form of a wage subsidy as authorized under AS 47.25.975(b) is not considered to
17 be an allotment issued under 7 U.S.C. 2011 - 2036 (Food Stamp Program). A city
18 that levies and collects sales and use taxes under (a) of this section may not levy
19 and collect a sales or use tax on pull-tabs used in charitable gaming. This
20 subsection applies to home rule and general law municipalities."

21
22 Renumber the following bill sections accordingly.

23

1 Page 2, line 8:

2 Delete "sec. 5"

3 Insert "sec. 8"

4

5 Page 2, line 11:

6 Delete "secs. 1 and 2"

7 Insert "secs. 1 - 5"

8

9 Page 2, line 12:

10 Delete "sec. 5"

11 Insert "sec. 8"

12 Delete "sec. 3"

13 Insert "sec. 6"

14

15 Page 2, line 14:

16 Delete "sec. 4"

17 Insert "sec. 7"