

1 IN THE HOUSE

BY MR. *Loeber*

2 HOUSE BILL NO. 33

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to empower city councils to levy  
7 a general tax for school and municipal  
8 purposes, and to levy sales taxes within  
9 their respective municipalities; and  
10 amending Subsection Ninth of Section  
11 16-1-35 ACIA 1949, as amended by Chapter  
12 47 Session Laws of Alaska, 1951, and  
13 validating sales taxes already collected,  
14 and declaring an emergency."

15 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

16 Section 1. That subsection Ninth of Sec. 16-1-35 ACIA 1949  
17 is hereby amended to read as follows:

18 Ninth: (a) GENERAL TAX FOR SCHOOL AND MUNICIPAL  
19 PURPOSES. To assess, levy, and collect a general tax for  
20 school and municipal purposes not to exceed 3 per centum  
21 of the assessed valuation upon all real and personal  
22 property, and to enforce the collection of such lien by  
23 foreclosure, levy, distress and sale. Provided, however,  
24 that all property belonging to the municipality or the  
25 Territory, and the household furniture of the head of the  
26 family or a householder, not exceeding Two Hundred Dollars  
27 (\$200.00) in value, as well as all property used exclusively  
28 for religious, educational, charitable purposes and the  
29 property of any organization, not organized for business

*34 33*



1 The sole purpose of this subsection is to enable cities,  
2 with the consent of the residents thereof, to impose sales  
3 taxes, and that although such method of taxation be estab-  
4 lished within a city, the council may, at any time abandon  
5 same. It is also the intent that if consent to such tax  
6 be obtained for a special purpose, the proceeds of the  
7 tax may not be used for any other purpose unless with  
8 consent of the voters at another referendum.

*adopted*  
9 Section 2. All sales taxes heretofore<sup>and as amended</sup> levied by munici-  
10 palties within the Territory of Alaska, pursuant to ordin-  
11 ances which were valid at the time of their enactment, are  
12 hereby ratified and confirmed.

13 Section 3. An emergency is hereby declared to exist, and  
14 this Act shall be in full force and effect immediately upon  
15 its passage and approval.  
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