

Original

1 IN THE HOUSE

BY MR. KAY, BY REQUEST

2 HOUSE BILL NO. 53

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to amend section 37-3-54 ACLA
7 1949, as amended by Chapter 96, SLA
8 1951."

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

10 Section 1. Section 37-3-54 ACLA 1949, as amended by
11 Chapter 96, SLA 1951, is hereby amended as follows:

12 Section 37-3-54. A. LIEN AND LIABILITY FOR TAXES:

13 ENFORCEMENT: BOARD TO HAVE TAXING POWERS AND DUTIES OF COUNCIL:
14 REFUNDS. All taxes levied and assessed by the school board
15 under this article shall be a lien upon the property assessed
16 and such lien shall be prior and paramount to all other liens
17 and encumbrances, and may be foreclosed by an appropriate action
18 in any court of competent jurisdiction. The owner of the
19 property assessed shall be personally liable for the amount of
20 taxes assessed against such property; and such taxes, together
21 with penalties and interest, may be collected after the same
22 has become due, in a personal action brought in the name of the
23 school district against such owner in any court of competent
24 jurisdiction, Provided: That the school boards in independent
25 school districts in the levy and collection of taxes shall have
26 all of the powers and duties given to the common council of
27 municipal corporations and the laws relative to the levy and
28 collection of taxes in municipal corporations are hereby extended
29 to Independent School Districts.

Further provided: That all provisions in Sections 1331 to 1336, inclusive, Compiled Laws of Alaska 1933 (Sections 37-3-61 through 37-3-66 ACLA 1949 herein), requiring refunds of Territorial money to cities and incorporated school districts, and establishing procedures therefor, are hereby made applicable to Independent School Districts.

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, and services made within the Independent School District or the Incorporated School District; 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 such sales tax proposition shall be presented to the voters more than once in any twelve months. 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} ~~(fifty-five per cent (55%) or more)~~ 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

1 to the Independent School District or Incorporated School
2 District. The sole purpose of this subsection is to enable
3 Independent School Districts or Incorporated School Districts,
4 with the consent of the residents thereof, to impose sales
5 taxes, and that although such method of taxation be established
6 within an Independent School District or Incorporated School
7 District, the school board may at any time abandon same. It
8 is also the intent that if consent to such tax be obtained for
9 a special purpose, the proceeds of the tax may not be used for
10 any other purpose unless with consent of the voters at another
11 referendum. It is further provided that no tax shall be levied
12 or imposed hereunder upon either sales, ^{rents} or services made within
13 any incorporated municipality or school district which is a
14 part of any independent school district where such incorporated
15 municipality levies a consumer's sales tax upon the sales price
16 of either or both retail sales, ^{rents} and services made within it.

17 *Passed 9/3/53*