

*Comm. file
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IN THE SENATE BY SENATOR GORSUCH

SENATE BILL NO. 32

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

TWENTY-FIRST SESSION

A BILL

For an Act entitled: "An Act to amend Section 37-3-54 B. ACLA 1949, as amended by Chapter 96, Session Laws of Alaska 1951, relating to levy of sales taxes by Incorporated and Independent School Districts; and declaring an emergency."

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

Section 1. Subsection B of Section 37-3-54 ACLA 1949, as amended by Chapter 96, Session Laws of Alaska 1951, is amended to read as follows:

B. CONSUMER'S SALES TAX. The School Boards in Independent and Incorporated 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. The ballot shall also set forth whether the tax is to be levied

1 for general revenue for the (INDEPENDENT SCHOOL DISTRICT OR
2 THE INCORPORATED SCHOOL) District or for a special school
3 purpose, and, if for a special school purpose, same shall
4 be specified on the ballot. If (FIFTY-FIVE PERCENT (55%) OR)
5 more than fifty per cent (50%) of the votes cast in said
6 referendum are in the affirmative, the school board may
7 thereafter enact such a tax in the nature of a levy upon
8 buyers but with imposition upon sellers of the obligation
9 of collecting same at the time of sale or at time of
10 collection with respect to credit transactions, and transmit
11 same to the (INDEPENDENT SCHOOL DISTRICT OR INCORPORATED
12 SCHOOL) District. The sole purpose of this subsection is
13 to enable (INDEPENDENT SCHOOL DISTRICTS OR INCORPORATED
14 SCHOOL) such Districts, with the consent of the residents
15 thereof, to impose sales taxes, and (THAT) although such
16 method of taxation be established within (AN INDEPENDENT
17 SCHOOL DISTRICT OR INCORPORATED SCHOOL) a District, the
18 school board may at any time abandon the same. It is also
19 the intent that if consent to such tax be obtained for a
20 special purpose, the proceeds of the tax may not be used
21 for any other purpose unless with consent of the voters at
22 another referendum. It is further provided that (NO) in
23 the event a tax shall be levied or imposed hereunder upon
24 either sales or services made within any incorporated
25 municipality or (SCHOOL DISTRICT) other political
26 subdivision which is a part of any independent school
27 district where such incorporated municipality or other
28 political subdivision levies a consumer's sales tax upon
29 the sale(S) price of either or both retail sales (AND) or

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services (MADE WITHIN IT), the tax levied hereunder shall be independent of and in addition to the tax levied by such municipal corporation or other political subdivision.

Section 2. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.