

*Bill on Sales Tax
by the Legislature*

BY COMMITTEE ON EDUCATION,
MORALS, AND VETERANS AFFAIRS

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IN THE SENATE

COMMITTEE SUBSTITUTE FOR SENATE BILL NO. 32

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

TWENTY-FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the levy of sales taxes by Independent and Incorporated School Districts; repealing Subsection B of Chapter 96, Session Laws of Alaska 1951; and declaring an emergency."

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

Section 1. The school boards in Independent and 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 District; provided, that the consent of the qualified voters of the 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 District. The ballot shall also set forth whether the tax is to be levied for general revenue for the District or for a special school purpose, and, if for a special school purpose, same shall be specified on the ballot. If more than fifty per cent (50%) 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 District. The sole purpose of this Act

1 is to enable such Districts, with the consent of the residents
2 thereof, to impose sales taxes, and although such method of
3 taxation be established within a District, the school board may
4 at any time abandon the same. It is also the intent that if
5 consent to such tax be obtained for a special purpose, the
6 proceeds of the tax may not be used for any other purpose unless
7 with consent of the voters at another referendum. It is further
8 provided that in the event a tax shall be levied or imposed
9 hereunder upon either sales or services made within any
10 incorporated municipality or other political subdivision which
11 is a part of any independent school district where such
12 incorporated municipality or other political subdivision levies
13 a consumer's sales tax upon the sale price of either or both
14 retail sales or services, the tax levied hereunder shall be
15 independent of and in addition to the tax levied by such
16 municipal corporation or other political subdivision.

17 Section 2. Subsection B of Chapter 96, Session Laws of
18 Alaska 1951, is repealed.

19 Section 3. An emergency is hereby declared to exist, and
20 this Act shall take effect immediately upon its passage and
21 approval.
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