

1 IN THE HOUSE

BY SPECIAL COMMITTEE

2 COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 14

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act relating to school tax, repealing
7 Sections 37-4-1, ACLA 1949, as amended by
8 Ch. 80, SLA 1955, and Sec. 37-4-2, ACLA
9 1949.

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

11 Section 1. TAX IMPOSED: PERSONS SUBJECT TO TAX: AMOUNT:
12 PAYMENT: DUE DATE OF TAX: PENALTY FOR DELINQUENCY. There is
13 hereby imposed upon all persons a school tax of \$2.50 per year
14 except (1) those who are unemployed and whose support is entirely
15 dependent upon the income of their husbands and whose husband
16 has paid a school tax for the current year, in this Territory
17 or the waters thereof, over twenty-one and under fifty-five years
18 of age, and (2) those persons exempt under the provisions of
19 Sec. 37-4-3, ACLA 1949.

20 The tax shall be due on January 1 and shall be paid not
21 later than December 31 of the calendar year for which it is
22 imposed. All employers upon the first regular payroll after
23 January 1 of each calendar year or, in the case of employees
24 on later payrolls, on the first payroll after their employment,
25 shall make deduction of such tax from the employee's salary
26 or other compensation and transmit it to the Territorial Tax
27 Commissioner on or before the last day of the following month.
28 Return forms for this purpose shall be prescribed and provided
29 by the Tax Commissioner. A penalty of 50% shall be added to the

AS AMENDED

1 amount of any delinquency hereunder and shall be levied against
2 and paid by the tax-payer, if self-employed; said penalty shall
3 otherwise be levied against and paid by the employer.

4 School tax receipts shall be prepared in quadruplicate by
5 the Tax Commissioner; the original shall be retained and filed
6 in the Commissioner's office, and three copies shall be trans-
7 mitted to the tax-payer if self-employed, otherwise to the
8 employer who shall retain one copy and forthwith deliver two
9 copies to the employees.

10 Section 2. Section 37-4-1, ACLA 1949, as amended by Ch. 80,
11 S.L.A. 1955, and Section 37-4-2, ACLA 1949 are hereby repealed.

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