

1 IN THE HOUSE

BY MESSRS. VON DER HEYDT AND
NORENE

2

HOUSE BILL NO. 178

3

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

5

A BILL

6 For an Act entitled: "An Act amending Sub-section 9th (b)

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of Section 16-1-35, ACLA, 1949 as

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amended by Chapter 38, SLA 1949 and

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Chapter 121 SLA 1953."

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

11 Section 1. That Sub-section 9th (b) of Section 16-1-35,

12 ACLA 1949 as amended by Chapter 38 SLA 1949, and Chapter 121,

13 SLA 1953 is hereby amended to read as follows:

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Fifth: (b) CONSUMER'S SALES TAX. To levy and collect

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a consumer's sales tax not exceeding three ~~TWO~~ percentum

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of the sales price on all retail sales, rents and services,

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made within the municipality; provided, that the consent of

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the qualified voters of the municipality is first obtained,

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through a referendum vote at a general or special election,

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Upon ballots which clearly present the proposition as to

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whether such sales tax shall be authorized within the

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municipality. The ballot shall also set forth whether

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the tax is to be levied for general revenue for the municipi-

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ality or for a special purpose, and, if for a special

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purpose, same shall be specified on the ballot. If a

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majority of the votes cast in said referendum are in the

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affirmative, the council may thereafter enact such a tax

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in the nature of a levy upon buyers but with imposition

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upon sellers of the obligation of collecting same at the

1 time of sale or at time of collection with respect to
2 credit transactions, and transmit same to the municipality.
3 No such sales tax proposition shall be presented to the
4 voters more than once in any twelve months. The sole
5 purpose of this subsection is to enable cities, with the
6 consent of the residents thereof, to impose sales taxes,
7 and that although such method of taxation be established
8 within a city, the council may, at any time abandon same.
9 It is also the intent that if consent to such tax be
10 obtained for a special purpose, the proceeds of the tax
11 may not be used for any other purpose unless with consent
12 of the voters at another referendum.

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