

1 IN THE HOUSE

BY WAYS AND MEANS COMMITTEE

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HOUSE BILL NO. 232

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 taxes; re-
7 enacting and amending Section 37-4-1, ACLA
8 1949, as amended by Ch. 80, SLA 1955, as
9 repealed by Ch. 41, SLA 1957, and re-
10 enacting and amending Section 37-4-2, ACLA
11 1949, as repealed by Ch. 41, SLA 1957."

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

13 Section 1. Sec. 37-4-1, ACLA 1949, as amended by Ch. 80,
14 SLA 1955, and as repealed by Ch. 41, SLA 1957 is hereby re-
15 enacted and amended to read as follows:

16 Sec. 37-4-1. TAX IMPOSED: PERSONS SUBJECT TO TAX:
17 AMOUNT; PAYMENT. There is hereby imposed upon all persons
18 a school tax of \$15.00 ~~/\$7.50/~~ per year except (1) those
19 married women who are unemployed and whose support is en-
20 tirely dependent upon the income of their husbands and
21 whose husband has paid a school tax for the current year,
22 in this Territory or the waters thereof, over eighteen
23 ~~TWENTY-ONE~~ and under sixty-five ~~FIFTY-FIVE~~ years of
24 age, and (2) those persons exempt under provisions of
25 Sec. 37-4-3, ACLA 1949.

26 Section 2. Sec. 37-4-2, ACLA 1949, as repealed by Ch. 41,
27 SLA 1957 is hereby re-enacted and amended to read as follows:

28 Sec. 37-4-2. DUE DATE OF TAX; PENALTY FOR DELINQUENCY.

29 The tax shall be due on January 1 and shall be paid not
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H.B.No. 232

1 later than December 31 of the calendar year for which it is
2 imposed. All employers upon the first regular payroll after
3 January 1 of each calendar year or, in the case of employees
4 on later payrolls, on the first payroll after their employ-
5 ment, shall make deduction of such tax from the employee's
6 salary or other compensation and transmit it to the
7 Territorial Tax Commissioner on or before the last day of
8 the following month. Return forms for this purpose shall be
9 prescribed and provided by the Tax Commissioner. A penalty
10 of 20% shall be added to the amount of any tax delinquency
11 hereunder and shall be levied against and paid by the tax-
12 payer, if self-employed; said penalty shall otherwise be
13 levied against and paid by the employer.

14 School tax receipts shall be prepared in quadruplicate
15 by the Tax Commissioner; the original shall be retained and
16 filed in the Commissioner's office, and three copies shall
17 be transmitted to the tax-payer if self-employed, otherwise
18 to the employer who shall retain one copy and forthwith
19 deliver two copies to the employee.

20 Section 3. This Act shall take effect on April 1, 1957.
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