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IN THE HOUSE

BY THE COMMITTEE ON  
FEDERAL RELATIONS

HOUSE BILL NO. 244

IN THE LEGISLATURE OF THE STATE OF ALASKA

FIRST LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act levying a tax on admissions to athletic and sports events; and providing for an effective date."

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

Section 1. There is hereby imposed a tax of ten percent (10%) on all admissions to professional and semi-professional athletic and sports events to be paid to the Commissioner of Taxation, or his successor, in accordance with procedures and rules established by him or as otherwise provided by law. The tax on admissions shall not apply to athletic or sports events held under the auspices of any primary or secondary school or institution of higher learning in the state.

Sec. 2. This Act shall take effect immediately upon its passage and approval or upon its becoming law without such approval.