

1 IN THE HOUSE BY THE COMMITTEE ON FEDERAL RELATIONS
2 HOUSE BILL NO. 244
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 FIRST LEGISLATURE FIRST SESSION

5 A BILL

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

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

10 Section 1. There is hereby imposed a tax of ten percent
11 (10%) on all admissions to professional and semi-professional
12 athletic and sports events as defined by the rules of A. A. U. to
13 be paid to the Commissioner of Taxation, or his successor, in
14 accordance with procedures and rules established by him or as
15 otherwise provided by law. The tax on admissions shall not apply
16 to athletic or sports events held under the auspices of any primary
17 or secondary school or institution of higher learning in the state.

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