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IN THE HOUSE

BY RULES COMMITTEE
BY REQUEST

HOUSE CONCURRENT RESOLUTION NO. 20

IN THE LEGISLATURE OF THE STATE OF ALASKA

FIRST LEGISLATURE - FIRST SESSION

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE OF ALASKA IN FIRST LEGISLATURE, FIRST SESSION ASSEMBLED, THE SENATE CONCURRING:

WHEREAS, a long range study of the total tax structure of the State of Alaska and its political subdivisions could serve to determine the impact and equitability of the tax burden now supported by the residents of Alaska; and

WHEREAS, such a determination could eventually lead to the perfection of the state tax system and its relationship to local tax systems; and

WHEREAS, such a study could also lead to the elimination of present legal loopholes, tax enforcement problems, and friction between state and local taxing units; and

WHEREAS, the coverage and distribution of taxes throughout the Alaska economy could be improved by such a long range study; and

WHEREAS, such a study could take into consideration the cost of administering and enforcing each tax source in relation to its individual productivity, thereby producing a good basis for evaluating each source; and

WHEREAS, such a study could also lead to the clarification of definitions of licenses, taxes and other state levies, the relationship to local taxes and provide a good basis for the codification of tax statutes; and

WHEREAS, this study would be to the ultimate benefit of all

1 residents of the state; .

2 BE IT RESOLVED by the House of Representatives of the State
3 of Alaska in First Legislature, First Session assembled, the
4 Senate concurring, that the Legislative Council be directed to
5 undertake a ten year study of the tax structure of the state of
6 Alaska and its relationship to the local taxing units, the Council
7 to take into consideration all aspects of such study set out in
8 this resolution, and all other matters appropriate to such a
9 study.

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