

1 IN THE SENATE

BY SENATOR BELTZ

2 SENATE BILL NO. 85

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to amend Ch. 41, Sec. 1, SLA 1957,  
7 as amended by Ch. 175, Sec. 1, SLA 1957, by  
8 providing that deductions may not be made  
9 from an employee's salary when employee's  
10 salary is less than fifty dollars; and  
11 providing for an effective date."

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

13 Section 1. Sec. 1 of Ch. 41, SLA 1957, as amended by Sec. 1  
14 of Ch. 175, SLA 1957, is hereby amended to read as follows:

15 Section 1. TAX IMPOSED: PERSONS SUBJECT TO TAX: AMOUNT:  
16 PAYMENT: DUE DATE OF TAX: PENALTY FOR DELINQUENCY. There is  
17 hereby imposed upon all persons in this Territory or on the  
18 waters thereof, between the ages of twenty-one and sixty years  
19 inclusive, a school tax of \$10.00 per year except (1) those  
20 married women who are unemployed and whose support is entirely  
21 dependent upon the income of their husbands and whose husband  
22 has paid a school tax for the current year, and (2) those per-  
23 sons exempt under the provisions of Sec. 37-4-3 ACLA 1949.

24 The tax shall be due on January 1 and shall be paid not  
25 later than December 31 of the calendar year for which it is  
26 imposed. All employers upon the first regular payroll after  
27 January 1 of each calendar year or, in the case of employees  
28 on later payrolls, on the first payroll after their employment,  
29 shall make deduction of such tax from the employee's salary or

1 other compensation and transmit it to the Territorial Tax  
2 Commissioner on or before the last day of the following  
3 month [.] , provided no deduction may be made unless the  
4 salary earned in the payroll period is fifty dollars or  
5 more. Return forms for this purpose shall be prescribed and  
6 provided by the Tax Commissioner. A penalty of 20% shall be  
7 added to the amount of any tax delinquency hereunder and  
8 shall be levied against and paid by the taxpayer, if self-  
9 employed; said penalty shall otherwise be levied against and  
10 paid by the employer.

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

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

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