

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 salaries of employees in certain cir-  
10 cumstances; and providing for an effective  
11 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  
19 YEARS, INCLUSIVE, 7 nineteen years of age or over who are  
20 gainfully employed in this state or on the waters thereof  
21 a school tax of \$10.00 per year except (1) those married  
22 women who are unemployed and whose support is entirely de-  
23 pendent upon the income of their husbands and whose husband  
24 has paid a school tax for the current year, and (2) those  
25 persons exempt under the provisions of Sec. 37-4-3 ACLA 1949.

26 The tax shall be due on January 1 and shall be paid not  
27 later than December 31 of the calendar year for which it is  
28 imposed. All employers upon the first regular payroll after  
29 January 1 of each calendar year or, in the case of employees

1 on later payrolls, on the first payroll after their employ-  
2 ment, shall make deduction of such tax from the employee's  
3 salary or other compensation and transmit it to the Territor-  
4 ial Tax Commissioner on or before the last day of the follow-  
5 ing month [ . ] , provided no deduction may be made in the  
6 first pay period from the compensation of persons casually  
7 employed unless the amount earned in such pay period is  
8 twenty-five dollars or more. Return forms for this purpose  
9 shall be prescribed and provided by the Tax Commissioner. A  
10 penalty of 20% shall be added to the amount of any tax  
11 delinquency hereunder and shall be levied against and paid by  
12 the taxpayer, if self-employed; said penalty shall otherwise  
13 be 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 be  
17 transmitted to the tax-payer if self-employed, otherwise to  
18 the employer who shall retain one copy and forthwith deliver  
19 two copies to the employee.

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