

1 IN THE SENATE

BY SENATOR BELTZ

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SENATE BILL NO. 85

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIRST LEGISLATURE - FIRST SESSION

5

A BILL

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For an Act entitled: "An Act to amend Ch. 41, Sec. 1, SLA 1957,

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as amended by Ch. 175, Sec. 1, SLA 1957, by

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providing that deductions may not be made

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from salaries of employees in certain

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circumstances.

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

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Section 1. Sec. 1 of Ch. 41, SLA 1957, as amended by Sec. 1

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of Ch. 175, SLA 1957, is hereby amended to read as follows:

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Section 1. TAX IMPOSED: PERSONS SUBJECT TO TAX:

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AMOUNT: PAYMENT: DUE DATE OF TAX: PENALTY FOR DELINQUENCY.

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There is hereby imposed upon all persons IN THIS TERRITORY

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OR ON THE WATERS THEREOF, BETWEEN THE AGES OF TWENTY-ONE AND

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SIXTY YEARS, INCLUSIVE nineteen years of age or over who

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are gainfully employed in this state or on the waters thereof

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a school tax of \$10.00 per year except (1) those married

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women who are unemployed and whose support is entirely de-

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pendent upon the income of their husbands and whose husband

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has paid a school tax for the current year, and (2) those

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persons exempt under the provisions of Sec. 37-4-3 ACLA 1949.

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The tax shall be due on January 1 and shall be paid not

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later than December 31 of the calendar year for which it is

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imposed. All employers upon the first regular payroll after

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January 1 of each calendar year or, in the case of employees

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on later payrolls, on the first payroll after their employ-

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

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