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IN THE SENATE

BY SENATORS GILBERT AND MCNEES

SENATE BILL NO. 106

IN THE LEGISLATURE OF THE STATE OF ALASKA

FIRST LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the imposition of a sales tax upon certain individuals, firms and corporations; providing for exemptions from real and personal property taxes; and providing for an effective date."

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

Section 1. DECLARATION OF INTENT. It is hereby declared to be the intention of this Act to provide incentives to those individuals, firms, and corporations who are or may become engaged in the business of furnishing food, lodging and gasoline to the public.

Sec. 2. LEVY OF SALES TAX. There is hereby levied a two percent (2%) consumer's sales tax upon all retail sales or services of food, lodging and gasoline to the traveling public when such sales or services are made or furnished by any person, firm or corporation outside of the boundaries of any organized borough or other incorporated political subdivision. The term "organized borough or other incorporated political subdivision" as used in this Act includes boroughs, municipal corporations authorized by law to levy real and personal property taxes, independent school districts, incorporated school districts, public utility districts and any other public corporation authorized by law to levy real and personal property taxes. Said consumer's sales tax shall be collected by the person, firm or corporation making the sale or

1 furnishing the service and remitted to the state as may hereafter
2 be provided by law.

3 Sec. 3. REAL AND PERSONAL PROPERTY TAX EXEMPTION. There
4 shall be exempted from any real and personal property taxes levied
5 outside of any organized borough or other incorporated political
6 subdivision. the real and personal property of any person, firm
7 or corporation engaged in the furnishing of food, lodging, and
8 gasoline to the traveling public which property is devoted to or
9 used in such activity, provided that such person, firm or corpora-
10 tion is actively engaged in the furnishing of said services for
11 three months or more in each calendar year in which the tax is
12 levied.

13 Sec. 4. EFFECTIVE DATE. This Act shall take effect only
14 upon enactment of any act providing for the levy of real and
15 personal property taxes outside of any organized borough or
16 other incorporated political subdivision.

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