

1 IN THE SENATE BY COMMITTEE ON STATE AFFAIRS

2 SENATE BILL NO. 145

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act pertaining to the consumers' sales  
7 tax; amending Sec. 37-3-54 B, ACLA 1949 as  
8 amended by Ch. 96, SLA 1951 and Ch. 124, SLA  
9 1953; and providing for an effective date."

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

11 Section 1. Sec. 37-3-54 B, ACLA 1949 as amended by Ch. 96,  
12 SLA 1951 and Ch. 124, SLA 1953 is amended to read as follows:

13 B. CONSUMER'S SALES TAX. The School Boards in  
14 Independent School Districts or Incorporated School Districts  
15 shall have the power to levy and collect a consumer's sales  
16 tax not exceeding two per centum of the sales price on all  
17 retail sales, rents and services made within the Independent  
18 School District or the Incorporated School District; provided,  
19 that the consent of the qualified voters of the Independent  
20 School District or Incorporated School District is first  
21 obtained through a referendum vote at a general or special  
22 election, upon ballots which clearly present the proposition  
23 as to whether such sales tax shall be authorized within the  
24 Independent School District or Incorporated School District,  
25 but no sales tax proposition for the same purpose shall be  
26 presented to the voters more than once in any twelve months  
27 [BUT NO SUCH SALES TAX PROPOSITION SHALL BE PRESENTED TO THE  
28 VOTERS MORE THAN ONCE IN ANY TWELVE MONTHS]. The ballot shall  
29 also set forth whether the tax is to be levied for general

1 revenue for the Independent School District or the Incorpo-  
2 rated School District or for a special school purpose, and,  
3 if for a special school purpose, same shall be specified on  
4 the ballot. If a majority of the votes cast in said refer-  
5 endum are in the affirmative, the school board may thereafter  
6 enact such a tax in the nature of a levy upon buyers but  
7 with imposition upon sellers of the obligation of collecting  
8 same at the time of sale or at time of collection with  
9 respect to credit transactions, and transmit same to the  
10 Independent School District or Incorporated School District.  
11 The sole purpose of this subsection is to enable Independent  
12 School Districts or Incorporated School Districts, with the  
13 consent of the residents thereof, to impose sales taxes,  
14 and that although such method of taxation be established  
15 within an Independent School District or Incorporated School  
16 District, the school board may at any time abandon same. It  
17 is also the intent that if consent to such tax be obtained  
18 for a special purpose, the proceeds of the tax may not be  
19 used for any other purpose unless with consent of the voters  
20 at another referendum. It is further provided that no tax  
21 shall be levied or imposed hereunder upon either sales, rents  
22 or services made within any incorporated municipality or  
23 school district which is a part of any independent school  
24 district where such incorporated municipality levies a  
25 consumer's sales tax upon the sales price of either or both  
26 retail sales, rents and services made within it.

27 Sec. 2. This Act shall take effect immediately upon its  
28 passage and approval or upon its becoming law without such approval  
29