

1 IN THE SENATE

BY THE HOUSE JUDICIARY COMMITTEE

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HOUSE CS FOR SENATE BILL NO. 145

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIRST LEGISLATURE - SECOND SESSION

5

A BILL

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For an Act entitled: "An Act pertaining to the consumer's sales tax; amending Subsec. B, Sec. 37-3-54, ACLA 1949 as added by Ch. 96, SLA 1951 and amended by Ch. 124, SLA 1953 and Ch. 66, SLA 1959; and providing for an effective date."

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

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Section 1. Subsec. B, Sec. 37-3-54, ACLA 1949 as added by Ch. 96, SLA 1951 and amended by Ch. 124, SLA 1953 and Ch. 66, SLA 1959, is amended to read as follows:

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B. CONSUMER'S SALES TAX. The School Boards in Independent School Districts or Incorporated School Districts shall have the power to levy and collect a consumer's sales tax not exceeding two per centum of the sales price on all retail sales, on all rents and on all services made within the Independent School District or the Incorporated School District, and such consumer's sales tax may be levied and collected at the option of the school board on any one or more of the three preceding tax sources; provided, that the consent of the qualified voters of the Independent School District or Incorporated School District is first obtained through a referendum vote at a general or special election, upon ballots which clearly present the proposition as to whether such sales tax shall be authorized within the Independent School District or Incorporated School District, but no [SUCH] sales tax propo-

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

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services made within it.

Sec. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.