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IN THE SENATE BY THE HOUSE JUDICIARY COMMITTEE
HOUSE CS FOR SENATE BILL NO. 145
IN THE LEGISLATURE OF THE STATE OF ALASKA
FIRST LEGISLATURE - SECOND SESSION

A BILL

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."

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

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:

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

1 proposition shall be presented to the voters more than once
2 in any twelve months. Notice of such proposed tax referendum
3 shall be published not less than 60 days prior to the refer-
4 endum. The ballot shall also set forth whether the tax is
5 to be levied for general revenue for the Independent School
6 District or the Incorporated School District or for a special
7 school purpose, and, if for a special school purpose, same
8 shall be specified on the ballot. If a majority of the votes
9 cast in said referendum are in the affirmative, the school
10 board may thereafter enact such a tax in the nature of a
11 levy upon buyers but with imposition upon sellers of the
12 obligation of collecting same at the time of sale or at time
13 of collection with respect to credit transactions, and
14 transmit same to the Independent School District or Incor-
15 porated School District. The sole purpose of this subsection
16 is to enable Independent School Districts or Incorporated
17 School Districts, with the consent of the residents thereof,
18 to impose sales taxes, and that although such method of
19 taxation be established within an Independent School District
20 or Incorporated School District, the school board may at any
21 time abandon same or may abandon one or more of the three
22 tax sources listed hereinabove. It is also the intent that
23 if consent to such tax be obtained for a special purpose, the
24 proceeds of the tax may not be used for any other purpose
25 unless with consent of the voters at another referendum. It
26 is further provided that no tax shall be levied or imposed
27 hereunder upon either sales, rents or services made within
28 any incorporated municipality or school district which is a
29 part of any independent school district where such

1 incorporated municipality levies a consumer's sales tax upon
2 the sales price of either or both retail sales, rents and
3 services made within it.

4 Sec. 2. No person residing within any part of a school
5 district holding a referendum authorizing the imposition of a
6 school sales tax who by reason of such residence is relieved of
7 payment of school sales tax shall be eligible to vote on said
8 referendum election.

9 Sec. 3. This Act takes effect on the day after its passage
10 and approval or on the day it becomes law without such approval.

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