

1 IN THE SENATE

BY THE HOUSE JUDICIARY COMMITTEE

2 HOUSE CS FOR SENATE BILL NO. 145

8 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 consumer's sales
7 tax; amending Subsec. B, Sec. 37-3-54, ACLA
8 1949 as added by Ch. 96, SLA 1951 and amended
9 by Ch. 124, SLA 1953 and Ch. 66, SLA 1959;
10 and providing for an effective date."

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

12 Section 1. Subsec. B, Sec. 37-3-54, ACLA 1949 as added by Ch.
13 96, SLA 1951 and amended by Ch. 124, SLA 1953 and Ch. 66, SLA 1959,
14 is amended to read as follows:

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

1 proposition shall be presented to the voters more than once
2 in any twelve months except for the purpose of changing or
3 adding to the use or uses made of an existing sales tax.
4 In school districts having a population in excess of 15,000
5 persons, notice of such proposed tax referendum shall be
6 published not less than 60 days prior to the referendum.
7 The ballot shall also set forth whether the tax is to be
8 levied for general revenue for the Independent School District
9 or the Incorporated School District or for a special school
10 purpose, and, if for a special school purpose, same shall be
11 specified on the ballot. If a majority of the votes cast in
12 said referendum are in the affirmative, the school board may
13 thereafter enact such a tax in the nature of a levy upon
14 buyers but with imposition upon sellers of the obligation of
15 collecting same at the time of sale or at time of collection
16 with respect to credit transactions, and transmit same to the
17 Independent School District or Incorporated School District.
18 The sole purpose of this subsection is to enable Independent
19 School Districts or Incorporated School Districts, with the
20 consent of the residents thereof, to impose sales taxes, and
21 that although such method of taxation be established within an
22 Independent School District or Incorporated School District,
23 the school board may at any time abandon same or may abandon
24 one or more of the three tax sources listed hereinabove. It
25 is also the intent that if consent to such tax be obtained for
26 a special purpose, the proceeds of the tax may not be used for
27 any other purpose unless with consent of the voters at another
28 referendum. It is further provided that no tax shall be lev-
29 ied or imposed hereunder upon either sales, rents or services

1 made within any incorporated municipality or school district
2 which is a part of any independent school district where such
3 incorporated municipality levies a consumer's sales tax upon
4 the sales price of either or both retail sales, rents and
5 services made within it.

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

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