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IN THE SENATE BY THE HOUSE JUDICIARY COMMITTEE
HOUSE CS FOR SENATE BILL NO. 146
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. Ninth: (b), Sec. 16-1-35, ACLA 1949 as amended by Ch. 38, SLA 1949, Ch. 121, SLA 1953, Ch. 151, SLA 1957, 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. Ninth: (b), Sec. 16-1-35, ACLA 1949 as amended by Ch. 38, SLA 1949, Ch. 121, SLA 1953, Ch. 151, SLA 1957, and Ch. 66, SLA 1959, is amended to read as follows:

(b) CONSUMER'S SALES TAX. To levy and collect a consumer's sales tax not exceeding three percentum of the sales price on all retail sales, on all rents, and on all services, made within the municipality, and such consumer's sales tax may be levied and collected at the option of the council on any one or more of the three preceding tax sources. Consent of the qualified voters of the municipality must first be 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 municipality. The ballot shall also set forth whether the tax is to be levied for general revenue for the municipality or for a special purpose, and, if for a special purpose, same shall be specified on the ballot. If a majority of the

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votes cast in said referendum are in the affirmative, the council may thereafter enact such a tax in the nature of a levy upon buyers but with imposition upon sellers of the obligation of collecting same at the time of sale or at time of collection with respect to credit transactions and transmit same to the municipality. No [SUCH] sales tax proposition for the same purpose shall be presented to the voters more than once in any twelve months. The sole purpose of this subsection is to enable cities, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within a city, the council may at any time abandon same or may abandon one or more of the three tax sources listed hereinabove. It is also the intent that if consent to such tax be obtained for a special purpose, the proceeds of the tax may not be used for any other purpose unless with consent of the voters at another referendum. Provided, however, that any municipality may provide by ordinance for exemption from the tax levied hereunder if not otherwise expressly prohibited by law.

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