

1 IN THE SENATE

BY SENATOR BRADSHAW

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SENATE BILL NO. 211

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIRST LEGISLATURE - SECOND SESSION

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A BILL

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For an Act entitled: "An Act withdrawing tax exempt status from enterprises operating commissaries if engaged primarily in another pursuit, trade, or industry; providing exceptions; 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. As used in this Act, a "commissary" means any supplier of provisions or goods, operating in, on, or about a business or enterprise engaged in another pursuit, trade, or industry.

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Sec. 2. Any commissary, operated by any person, partnership, corporation, or joint venture, shall be subject to all state and local taxes, notwithstanding the provisions of Ch. 129, SLA 1957, the Alaska Industrial Incentive Act of 1957, as amended; provided, further, any exempt business, encouraging, condoning, agreeing to or in any way furthering the operation of a commissary in or about the tax exempt premises shall be excluded from any tax exemption heretofore or hereafter allowed under the Alaska Industrial Incentive Act; provided, however, the provisions of this Act shall not apply to any commissary operated more than 20 miles from any other supplier of provisions or goods.

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