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IN THE HOUSE

BY MRS. SWEENEY

HOUSE BILL NO. 3

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the school tax; amend-
ing Sec. 1, Ch. 41, SLA 1957, as last
amended by Sec. 1, Ch. 179, SLA 1960; and
providing for an effective date."

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

Section 1. Sec. 1, Ch. 41, SLA 1957, as amended by Sec. 1,
Ch. 175, SLA 1957; Sec. 1, Ch. 149, SLA 1959; Sec. 1, Ch. 179,
SLA 1960, is amended to read:

Section 1. TAX IMPOSED: PERSONS SUBJECT TO TAX:
AMOUNT: PAYMENT: DUE DATE OF TAX: PENALTY FOR DELINQUENCY.
There is hereby imposed upon all persons between the ages of
19 and 65 inclusive, [NINETEEN YEARS OF AGE OR OVER] who are
gainfully employed in this state or on the waters thereof
a school tax of \$10.00 per year except (1) those married
women who are unemployed and whose support is entirely de-
pendent upon the income of their husbands and whose husband
has paid a school tax for the current year, and (2) those
persons exempt under the provisions of Sec. 37-4-3, ACLA
1949 as amended or as hereafter amended. The proceeds of
the tax levied by this Act shall be paid into the general
fund of the state.

The tax shall be due on January 1 and shall be paid not
later than April 15 of the calendar year following the year
for which it is imposed. All employers upon the first

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regular payroll after January 1, of each calendar year or, in the case of employees on later payrolls, on the first payroll after their employment, shall make deduction of such tax from the employee's salary or other compensation and transmit it to the Commissioner of Revenue at the same time the quarterly Alaska Net Income Tax withholding return is filed, provided no deduction may be made in the first pay period from the compensation of persons casually employed unless the amount earned in such pay period is twenty-five dollars or more. Return forms for this purpose shall be prescribed and provided by the Commissioner of Revenue. In case of any failure to make and file a return, by either an employer or an individual, as required by this Act the penalties set forth in Sec. 11, Ch. 115, SLA 1949, or that section as it may hereafter be amended, shall apply. Sec. 2. This Act takes effect on January 1, 1962.