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IN THE HOUSE BY MESSRS. KUBLEY AND BOARDMAN
HOUSE BILL NO. 10

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 Ch. 179, SLA 1960."

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

Section 1. Sec. 1, Ch. 41, SLA 1957 as amended by Ch. 175,
SLA 1957; Ch. 149, SLA 1959; and 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 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 dependent 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
regular payroll after January 1, of each calendar year or,
in the case of employees on later payrolls, on the first

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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.

N School tax receipts shall be prepared in triplicate
E by the Commissioner of Revenue; the original shall be
W retained and filed in his office and two copies shall be
sent to the taxpayer if self-employed, otherwise to the
employer who shall retain one copy and deliver one copy to
M the employee. The employee is required to display his
A receipt to subsequent employers during the calendar year.
T This display of the receipt will constitute the employer's
T determination that the tax has been paid and that no further
E deduction or remittance is required during the remainder of
R the calendar year.