

1 IN THE HOUSE

BY MESSRS. BAGGEN,
BAKER AND BINKLEY

2 HOUSE BILL NO. 57

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the consumer's sales
7 tax; amending Subsec. B, Sec. 37-3-54, ACLA
8 1949, as added by Ch. 96, SLA 1951, as last
9 amended by Ch. 123, SLA 1960; and providing
10 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
13 Ch. 96, SLA 1951, as last amended by Ch. 123, SLA 1960, is amended
14 to read:

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 three [TWO] per centum of the sales price on all
19 retail sales, on all rents and on all services made within the
20 Independent School District or the Incorporated School Dis-
21 trict, and such consumer's sales tax may be levied and
22 collected at the option of the school board on any one or
23 more of the three preceding tax sources; provided, that the
24 consent of the qualified voters of the Independent School
25 District or Incorporated School District is first obtained
26 through a referendum vote at a general or special election,
27 upon ballots which clearly present the proposition as to
28 whether such sales tax shall be authorized within the Inde-
29 pendent School District or Incorporated School District,

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but no sales tax proposition shall be presented to the voters more than once in any twelve months except for the purpose of changing or adding to the use or uses made of an existing sales tax. In school districts having a population in excess of 15,000 persons, notice of such proposed tax referendum shall be published not less than 60 days prior to the referendum. The ballot shall also set forth whether the tax is to be levied for general revenue for the Independent School District or the Incorporated School District or for a special school purpose, and, if for a special school purpose, same shall be specified on the ballot. If a majority of the votes cast in said referendum are in the affirmative, the school board 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 Independent School District or Incorporated School District. The sole purpose of this subsection is to enable Independent School Districts or Incorporated School Districts, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within an Independent School District or Incorporated School District, the school board 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. It is further provided that no tax

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shall be levied or imposed hereunder upon either sales, rents or services made within any incorporated municipality or school district which is a part of any independent school district where such incorporated municipality levies a consumer's sales tax upon the sales price of either or both retail sales, rents and services made within it.

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