

1 IN THE HOUSE

BY MR. RHODE

2 HOUSE BILL NO. 122

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 shared taxes; amending  
7 Subsec. (C), Sec. 35-4-17, ACLA 1949 as last  
8 amended by Ch. 197, SLA 1959; Sec. 48-3-6,  
9 ACLA 1949 as amended by Ch. 31, SLA 1949  
10 and repealed and re-enacted by Ch. 142, SLA  
11 1960; Sec. 6, Ch. 116, SLA 1949 as last  
12 amended by Ch. 53, SLA 1951; Sec. 11, Ch. 43,  
13 SLA 1949; Sec. 1, Ch. 66, SLA 1953; and  
14 providing for an effective date."

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

16 Section 1. Subsec. (C), Sec. 35-4-17, ACLA 1949 as last  
17 amended by Ch. 197, SLA 1959 is amended to read:

18 (C) Disposition of Funds. All moneys collected or due  
19 the State for licenses under the provisions of this Act shall  
20 be deposited with the State Treasurer and covered into the  
21 General Fund; all such moneys derived from the licenses issued  
22 excluding wholesale [WHOLESOLE] licenses within organized  
23 boroughs, all classes of cities, and service areas in an  
24 unorganized borough [THE INCORPORATED CITIES] shall be  
25 refunded semi-annually to said organized boroughs, all classes  
26 of cities, and service areas in an unorganized borough  
27 [INCORPORATED CITIES]; provided, however, that in the event  
28 of the failure of the officers of said organized boroughs,  
29 all classes of cities, and service areas in an unorganized

1 borough [INCORPORATED CITIES] to actively enforce all of their  
2 [THE] ordinances [OF SAID INCORPORATED CITIES], the law of  
3 the United States, the laws of the State of Alaska and those  
4 regulations relative to the manufacture and sale of intoxi-  
5 cating liquors in the State of Alaska, the Treasurer may deny  
6 said refund and no further moneys will be paid to said local  
7 government units [INCORPORATED CITIES] until the enforcement  
8 of such laws and regulations is actively resumed within them  
9 [SUCH MUNICIPALITIES].

10 Sec. 2. Sec. 48-3-6, ACLA 1949 as amended by Ch. 31, SLA 1949  
11 and repealed and re-enacted by Ch. 142, SLA 1960 is amended to  
12 read:

13 Sec. 48-3-6. Distribution of Tax. One-half of the  
14 proceeds of the gross revenue from the tax herein provided,  
15 excluding distributors' fees, penalties, and less the amount  
16 duly determined to have been spent by the state in its  
17 collection, shall be refunded to organized boroughs, all  
18 classes of cities, and service areas in an unorganized borough  
19 [THE INCORPORATED MUNICIPALITY] by action of the legislature  
20 in the proportion that such revenue was earned within them  
21 [THE INCORPORATED MUNICIPALITY] and the balance shall be  
22 retained by the state and covered into its general fund.

23 Sec. 3. Sec. 6, Ch. 115, SLA 1949 as last amended by Ch. 53,  
24 SLA 1951 is amended to read:

25 Sec. 6. 75% of the tax on punchboards collected from  
26 sales thereof within organized boroughs, all classes of  
27 cities, and service areas in an unorganized borough [INCORPO-  
28 RATED CITIES] shall be refunded to such local government  
29 units [CITIES] and the balance shall be deposited in the

1 general fund of the State [TERRITORY] of Alaska.

2 Sec. 4. Sec. 11, Ch. 43, SLA 1949 is amended to read:

3 Sec. 11. DISPOSAL OF MONEY. All moneys collected by  
4 the commissioner of revenue [TAX COMMISSIONER] under this Act  
5 shall be covered into the General Fund of the state [TERRI-  
6 TORIAL TREASURY]; provided, that the Treasurer shall refund  
7 to organized boroughs, all classes of cities, service areas  
8 in an unorganized borough [INCORPORATED CITIES], incorporated  
9 and independent school districts, and public utility districts  
10 [,] sixty percent of all such money collected from within  
11 said local government units [INCORPORATED AREAS; PROVIDED,  
12 HOWEVER, THAT SUCH TOTAL REFUNDS TO AN INCORPORATED CITY IN  
13 ANY ONE YEAR SHALL IN NO CASE BE LESS THAN THE AVERAGE REFUND  
14 TO SAID CITY FROM REFUNDABLE FEDERAL OR TERRITORIAL LICENSES  
15 FOR THE THREE FISCAL YEARS IMMEDIATELY PRECEDING ADOPTION OF  
16 THIS ACT, PROVIDED THAT SUCH GUARANTEE SHALL BE LIMITED TO  
17 THE FIRST TWO YEARS FOLLOWING ENACTMENT].

18 Sec. 5. Sec. 1, Ch. 66, SLA 1953 is amended to read:

19 Sec. 1. The [TAX] commissioner of revenue shall pay to  
20 each organized borough, city of any class, service area in an  
21 unorganized borough [INCORPORATED MUNICIPALITY], incorporated  
22 or independent school district, and public utility district  
23 in the state [TERRITORY], within the boundaries of which a  
24 salmon cannery is operated, ten per centum of the amount of  
25 tax revenue collected under the provisions of Section 1 (a)  
26 (1) of Chapter 32, Session Laws of Alaska 1949, as amended by  
27 Chapter 113, SLA 1951, from within such local government unit  
28 [MUNICIPALITY OR DISTRICT]. Where a salmon cannery is located  
29 within overlapping areas of two or more local government units

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[A MUNICIPALITY AND DISTRICT OR OF DISTRICTS], the ten percent payment provided hereunder shall be divided equally between such political subdivisions within which the cannery is located. The payment shall be made annually on or before April 1st of each year and based on the tax collected for the preceding calendar year [, PROVIDED THAT THE FIRST PAYMENT SHALL BE MADE APRIL 1, 1954, FROM THE TAX COLLECTIONS FOR 1953].

Sec. 6. EFFECTIVE DATE. This Act takes effect on July 1, 1961.