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IN THE HOUSE BY THE SENATE JUDICIARY COMMITTEE  
SENATE CS FOR HOUSE BILL NO. 122  
IN THE LEGISLATURE OF THE STATE OF ALASKA  
SECOND LEGISLATURE - FIRST SESSION  
A BILL

For an Act entitled: "An Act relating to shared taxes; amending Subsec. (C), Sec. 35-4-17, ACLA 1949 as last amended by Ch. 197, SLA 1959; Sec. 48-3-6, ACLA 1949 as amended by Ch. 31, SLA 1949 and repealed and re-enacted by Ch. 142, SLA 1960; Sec. 6, Ch. 116, SLA 1949 as last amended by Ch. 53, SLA 1951; Sec. 11, Ch. 43, SLA 1949; Sec. 1, Ch. 66, SLA 1953; and providing for an effective date."

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

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

(C) Disposition of Funds. All moneys collected or due the State for licenses under the provisions of this Act shall be deposited with the commissioner of revenue [STATE TREASURER] and covered into the General Fund; all such moneys derived from the licenses issued excluding wholesale [WHOLESALE] licenses within organized boroughs and all classes of cities [THE INCORPORATED CITIES] shall be refunded semiannually to said organized boroughs and all classes of cities [INCORPORATED CITIES]; provided, however, that in the event of the failure of the officers of said organized boroughs and all classes of cities [INCORPORATED CITIES] to actively enforce all of their [THE] ordinances

1 [OF SAID INCORPORATED CITIES], the law of the United States,  
2 the laws of the State of Alaska and those regulations rela-  
3 tive to the manufacture and sale of intoxicating liquors in  
4 the State of Alaska, the commissioner of revenue [TREASURER]  
5 may deny said refund and no further moneys will be paid to  
6 said local government units [INCORPORATED CITIES] until the  
7 enforcement of such laws and regulations is actively resumed  
8 within them [SUCH MUNICIPALITIES].

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10 1949 and repealed and re-enacted by Ch. 142, SLA 1960 is amended  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

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

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

24 Sec. 6. 75% of the tax on punchboards collected  
25 from sales thereof within organized boroughs and all classes  
26 of cities [INCORPORATED CITIES] shall be refunded to such  
27 local government units [CITIES] and the balance shall be  
28 deposited in the general fund of the State [TERRITORY] of  
29 Alaska.

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

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

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

18          Sec. 1. The commissioner of revenue [TAX COMMISSIONER]  
19          shall pay to each organized borough, city of any class  
20          [INCORPORATED MUNICIPALITY], incorporated or independent  
21          school district, and public utility district in the state  
22          [TERRITORY], within the boundaries of which a salmon cannery  
23          is operated, ten per centum of the amount of tax revenue  
24          collected under the provisions of Section 1 (a) and 1 (a)  
25          (1) of Chapter 82, Session Laws of Alaska 1949, as amended  
26          by Chapter 113, SLA 1951, from within such local government  
27          unit [MUNICIPALITY OR DISTRICT]. Where a salmon cannery is  
28          located within overlapping areas of two or more local govern-  
29          ment units [A MUNICIPALITY AND DISTRICT OR OF DISTRICTS],

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the ten percent payment provided hereunder shall be divided equally between such political subdivisions within which the cannery is so 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 January 1, 1962.