

1 IN THE HOUSE BY SENATE JUDICIARY COMMITTEE
2 2ND SENATE CS FOR HOUSE BILL NO. 122
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 SECOND LEGISLATURE - SECOND 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
8 last amended by Sec. 2, Ch. 197, SLA 1959;
9 amending Sec. 48-3-6, ACLA 1949 as last
10 amended by Sec. 6, Ch. 142, SLA 1960;
11 amending Sec. 6, Ch. 115, SLA 1949 as last
12 amended by Ch. 53, SLA 1951; amending Ch.
13 43, SLA 1949; repealing Ch. 66, SLA 1953;
14 and 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 Sec. 2, 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 commissioner of revenue [STATE
21 TREASURER] and covered into the General Fund; all such
22 moneys derived from the licenses issued excluding wholesale
23 [WHOLESALE] licenses within organized boroughs and all
24 classes of cities [THE INCORPORATED CITIES] shall be refunded
25 semi-annually to said organized boroughs and all classes of
26 cities [INCORPORATED CITIES]; provided, however, that in the
27 event of the failure of the officers of said organized
28 boroughs and all classes of cities [INCORPORATED CITIES]
29 to actively enforce all of their [THE] ordinances [OF SAID

1 INCORPORATED CITIES], the law of the United States, the
2 laws of the State of Alaska and those regulations relative
3 to the manufacture and sale of intoxicating liquors in the
4 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
8 resumed within them [SUCH MUNICIPALITIES].

9 Sec. 2. Sec. 48-3-6, ACLA 1949, as last amended by Sec. 6,
10 Ch. 142, SLA 1960, is amended to read:

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

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

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

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

29 Sec. 11. DISPOSAL OF MONEY. All moneys collected by

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

15 Sec. 5. Ch. 66, SLA 1953 is repealed.

16 Sec. 6. The commissioner of revenue shall pay to each
17 organized borough, city of any class, incorporated or independent
18 school district, and public utility district ten per cent of the
19 amount of tax revenue collected from within such municipality or
20 district from taxes levied by Ch. 97, SLA 1949, as last amended
21 by Ch. 102, SLA 1955, and Ch. 82, SLA 1949, as last amended by
22 Ch. 113, SLA 1951.

23 Sec. 7. This Act takes effect on January 1, 1962.

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25 Passed by the Senate February 15, 1962

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28 President of the Senate