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IN THE HOUSE BY SENATE JUDICIARY COMMITTEE
2ND SENATE CS FOR HOUSE BILL NO. 122
IN THE LEGISLATURE OF THE STATE OF ALASKA
SECOND LEGISLATURE - SECOND 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 Sec. 2, Ch. 197, SLA 1959; amending Sec. 48-3-6, ACLA 1949 as last amended by Sec. 6, Ch. 142, SLA 1960; amending Sec. 6, Ch. 116, SLA 1949 as last amended by Ch. 53, SLA 1951; amending Ch. 43, SLA 1949; repealing 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 Sec. 2, 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 [WHOLESOLE] licenses within organized boroughs and all classes of cities [THE INCORPORATED CITIES] shall be refunded semi-annually 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 [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
16 cities of the first, second, and third classes [THE INCOR-
17 PORATED MUNICIPALITY] by action of the legislature in the
18 proportion that such revenue was earned within them [THE
19 INCORPORATED MUNICIPALITY] and the balance shall be retained
20 by the state and covered into its general fund.

21 Sec. 3. Sec. 6, Ch. 116, SLA 1949 as last amended by Ch. 53,
22 SLA 1951, is amended to read:

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

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

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

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

17 Sec. 6. The commissioner of revenue shall pay to each
18 organized borough, city of the first, second, and third classes,
19 incorporated or independent school district, and public utility
20 district ten per cent of the amount of tax revenue collected from
21 within such municipality or district from taxes levied by Ch. 97,
22 SLA 1949, as last amended by Ch. 102, SLA 1955, and Ch. 82, SLA
23 1949, as last amended by Ch. 113, SLA 1951.

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