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IN THE HOUSE

BY COMMITTEE ON HEALTH,  
EDUCATION, AND WELFARE

HOUSE BILL NO. 142

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the school tax; amend-  
ing Sec. 1, Ch. 41, SLA 1957, as last  
amended by Ch. 179, SLA 1960; and providing  
for an effective date."

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

Section 1. Sec. 1, Ch. 41, SLA 1957, as last amended by  
Ch. 179, SLA 1960, is amended to read:

Section 1. TAX IMPOSED: PERSONS SUBJECT TO TAX:  
AMOUNT: PAYMENT: DUE DATE OF TAX: PENALTY FOR DELINQUENCY.

There is hereby imposed upon all persons nineteen years of  
age or over who are gainfully employed in this state or on  
the waters thereof a school tax of \$10.00 per year except  
(1) those married women who are unemployed and whose support  
is entirely dependent upon the income of their husbands and  
whose husband has paid a school tax for the current year,  
and (2) those persons exempt under the provisions of Sec.  
37-4-3, ACLA 1949, as amended to as hereafter amended. The  
proceeds of the tax levied by this Act shall be paid into a  
special account in the general fund of the state to be  
known as the school tax account and to be used for school  
purposes only.

The tax shall be due on January 1 and shall be paid not  
later than April 15 of the calendar year following the year  
for which it is imposed. All employers upon the first

1 regular payroll after January 1, of each calendar year or,  
2 in the case of employees on later payrolls, on the first  
3 payroll after their employment, shall make deduction of  
4 such tax from the employee's salary or other compensation  
5 and transmit it to the Commissioner of Revenue at the same  
6 time the quarterly Alaska Net Income Tax withholding  
7 return is filed, provided no deduction may be made in the  
8 first pay period from the compensation of persons casually  
9 employed unless the amount earned in such pay period is  
10 twenty-five dollars or more. Return forms for this purpose  
11 shall be prescribed and provided by the Commissioner of  
12 Revenue. In case of any failure to make and file a return,  
13 by either an employer or an individual, as required by this  
14 Act the penalties as set forth in Sec. 11, Ch. 115, SLA  
15 1949, or that section as it may hereafter be amended, shall  
16 apply.

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