

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2

HOUSE CONCURRENT RESOLUTION NO. 11

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IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SECOND LEGISLATURE - FIRST SESSION

5

Relating to a study of the tax

6

and revenue system of the state.

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BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES IN SECOND

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LEGISLATURE, FIRST SESSION ASSEMBLED, THE SENATE CONCURRING:

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WHEREAS, the Legislature recognizes that the best possible state tax and revenue system is one that combines taxpayer equity with maximum productivity and encourages the over-all development of the living standards and the resource and industrial potential of the state; and

WHEREAS, the Legislature further recognizes that the demands of a growing population are creating an increasing burden on all existing state and local revenue sources; and

WHEREAS, the revenue system has not been the object of detailed study since 1955;

BE IT RESOLVED by the House of Representatives in Second Legislature, First Session assembled, the Senate concurring, that the Legislative Council is directed to conduct a study of all state and local revenue sources including analyses of:

(1) The over-all tax structure of the state;

(2) Each current state and local revenue source;

(3) The matter of taxpayer equity and general tax policy in relation to the over-all economy of the state;

(4) The revenue situation of existing and potential political subdivisions and the relationship between state and local revenue sources;

1 (5) Revenues available from natural resources such as
2 sale of lands and leasing of mineral lands;

3 (6) The impact of payroll taxes on the over-all tax
4 structure;

5 (7) The need for clarification of existing revenue
6 statutes;

7 (8) The impact of special purpose dedications of
8 revenues;

9 (9) The significance of nonbusiness privilege license
10 taxes;

11 (10) The possibility of developing new tax and revenue
12 sources; and be it

13 FURTHER RESOLVED that officials of the executive and judicial
14 branches responsible for the administration and collection of
15 revenues are directed to furnish all necessary information and
16 assistance to the Legislative Council for purposes of this study;
17 and be it

18 FURTHER RESOLVED that the Legislative Council is directed to
19 retain the services of a competent consultant in the field of
20 government finance. The consultant shall be responsible to the
21 Council under the Executive Director to direct the programming of
22 the study, review all reports and to assist in the preparation of
23 possible recommendations; and be it

24 FURTHER RESOLVED that the Legislative Council is directed to
25 present a report with possible recommendations and proposed
26 legislation to the Second Session of the Second State Legislature.
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