

Introduced: 2/19/64
Referred: Judiciary and
Local Government

1 IN THE HOUSE

BY MESSRS. TAYLOR, JARVELA,
M. REED AND HILLSTRAND

2 HOUSE BILL NO. 335

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to exemptions from sales
7 taxes levied by municipal corporations; and
8 providing for an effective date."

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

10 * Section 1. AS 29.10.357 is amended by adding a new subsection
11 to read:

- 12 (c) The sales tax authorized by this section may not
13 be levied on the following sales or services:
- 14 (1) real property (land or buildings);
 - 15 (2) intangible personal property;
 - 16 (3) wholesale sales;
 - 17 (4) choses in action;
 - 18 (5) the portion of any sale price which is a state
19 or federal excise tax;
 - 20 (6) salaries and wages;
 - 21 (7) contracts for construction, improvement or
22 repair of real property;
 - 23 (8) professional services of doctors, dentists,
24 architects, engineers, attorneys, or chiropractors.

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