

Original Sponsors: Taylor,  
Jarvela, M. Reed, Hillstrand

Offered: 2/26/64  
Referred: Local Govern-  
ment

1 IN THE HOUSE

BY THE JUDICIARY COMMITTEE

2 CS FOR 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 limitations on sales  
7 taxes levied by boroughs and cities; and  
8 providing for an effective date."

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

10 \* Section 1. AS 29.30 is amended by adding a new section to  
11 read:

12 Sec. 29.30.120. LIMITATION ON SALES TAX. No home  
13 rule city or home rule borough, or city or borough of any  
14 class may levy or collect a consumer's sales tax except in  
15 the manner provided for first class cities.

16 \* Sec. 2. AS 29.10.357 is amended by adding a new subsection  
17 to read:

18 (c) As used in this section

19 (1) "retail sale" means any transaction by which  
20 is transferred for consideration the ownership of tangible  
21 personal property, when such transfer is made in the ordinary  
22 course of the transferor's business and is made to the  
23 transferee for

24 (A) consumption other than consumption or  
25 use in industrial processing or agricultural producing,  
26 or

27 (B) any other purpose than for resale in the  
28 form of tangible personal property;

29 (2) "services" means services rendered or per-

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formed for consideration in the ordinary course of business of the person rendering or performing the services, other than

(A) services rendered or performed as an employee,

(B) contracts for the construction, improvement, or repair of real property, and

(C) professional services rendered by doctors, dentists, architects, engineers, attorneys, osteopaths, optometrists, or chiropractors.

\* Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.