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Referred: Local Govern-
ment

ALASKA
STATE
LEGISLATURE

BY MESSRS. BAGGEN,
RADER AND BINKLEY

1 IN THE HOUSE

2 HOUSE BILL NO. 405

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 the power of the
7 borough assembly of an organized borough to
8 levy taxes."

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

10 * Section 1. AS 07.15.010(7) is amended to read:

11 (7) to levy all taxes and special assessments,
12 enforce tax liens, and assess and collect penalties in the
13 manner provided for first class cities. It may levy
14 (A) areawide taxes for areawide functions and
15 (B) taxes limited to the area outside cities
16 for functions limited to the area outside cities, except
17 that a sales tax, other than a sales tax levied solely
18 for the purpose of amortizing bonded indebtedness
19 already existing when this provision of law takes effect,
20 may not be levied under this subdivision but may be
21 levied only for areawide functions on an areawide basis,
22 the levy, if made, to be made both within cities and the
23 area outside cities;

24 * Sec. 2. AS 07.10.140(d) is amended to read:

25 (d) Each borough assembly shall determine the future
26 use of any sales tax levied by an independent school district.
27 It may make all [OR ANY PART] of the sales tax an areawide
28 sales tax for areawide functions, or it may abandon all of
29 the sales tax. It may make a part of the sales tax an area-

1 wide sales tax for areawide functions and abandon the remain-
2 ing part of the sales tax [AND ALL OR ANY PART OF THE SALES
3 TAX A TAX LIMITED TO THE AREA OUTSIDE CITIES ONLY FOR FUNC-
4 TIONS LIMITED TO THE AREA OUTSIDE CITIES. IT MAY ABANDON
5 ALL OR ANY PART OF THE SALES TAX]. This subsection applies
6 only to the transition of sales taxes levied by independent
7 school districts.

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

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