

Introduced: 4/9/64
Referred: Rules

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IN THE HOUSE

BY THE LOCAL GOVERNMENT
COMMITTEE BY REQUEST

HOUSE BILL NO. 435

IN THE LEGISLATURE OF THE STATE OF ALASKA
THIRD LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act relating to the taxing powers of boroughs; and providing for an effective date."

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

* Section 1. AS 07.15.010 is amended by adding a new subsection to read:

(12) to provide by emergency ordinance, subject to secs. 07.30.080 and 07.20.110 of this title, for the levy and collection of a consumer's sales tax not to exceed three per cent of the selling price on all retail sales and services made within the borough. The assembly may, however, exempt any sales or services including new construction.

* Sec. 2. AS 07.20.110 is amended to read:

Sec. 07.20.110. EMERGENCY ORDINANCES. (a) To meet a public emergency affecting life, health, welfare, or property, the assembly may adopt emergency ordinances; but emergency ordinances may not be used [TO LEVY TAXES,] to grant, renew or extend a franchise, or to regulate the rate charged by any public utility for its services.

(b) Every emergency ordinance shall be plainly designated as such and shall contain, after the enacting clause, a declaration stating that an emergency exists and describing the claimed emergency in clear and specific terms. Except as thus indicated, it shall be introduced in the form and

1 manner prescribed for ordinances generally. An emergency
2 ordinance may be considered and may be adopted with or with-
3 out amendment or rejected at the meeting at which it is
4 introduced. The affirmative vote of all assembly members
5 present, or the affirmative vote of three-fourths of those
6 elected, is required for the adoption of an emergency [THE]
7 ordinance. After adoption of an emergency ordinance, the
8 assembly shall cause it to be printed and published as pre-
9 scribed for other adopted ordinances. An emergency ordinance
10 is effective upon adoption.

11 (c) Every emergency ordinance shall continue in full
12 force and effect until amended or repealed by the assembly
13 or is repealed by a referendum election which shall be held
14 at the first general election subsequent to the adoption of
15 the ordinance [, INCLUDING ANY AMENDMENT MADE AFTER ITS
16 ADOPTION, IS INVALID AFTER THE 61ST DAY FOLLOWING THE DATE ON
17 WHICH IT WAS ADOPTED].

18 * Sec. 3. AS 07.20.110 is amended by adding a new subsection
19 to read:

20 (d) No consumer's sales tax shall be levied under the
21 emergency provisions of this section or the preceding section
22 within boroughs located in southcentral Alaska and affected
23 adversely by the earthquake of March 27, 1964, and no
24 ordinance for such tax shall be adopted more than 90 days
25 after March 27, 1964.

26 * Sec. 4. This Act takes effect on the day after its passage
27 and approval or on the day it becomes law without such approval.
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