

1 IN THE HOUSE BY THE LOCAL GOVERNMENT COMMITTEE

2 HOUSE BILL NO. 465

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 organized
7 boroughs to levy taxes."

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

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

10 (7) to levy all taxes and special assessments, en-
11 force tax liens, and assess and collect penalties in the
12 manner provided for first class cities. It may levy

13 (A) areawide taxes for areawide functions,
14 except that an areawide sales tax may be levied only as
15 provided in AS 07.15.012(a), and

16 (B) taxes limited to the area outside cities
17 for functions limited to the area outside cities;

18 * Sec. 2. AS 07.15 is amended by adding a new section to read:

19 Sec. 07.15.012. AREAWIDE SALES TAX. (a) A first or
20 second class borough may levy and collect an areawide sales
21 tax in the manner provided for first class cities. All of
22 the tax collected in a city, less costs of levy and collec-
23 tion in the city, shall be returned to the city from which
24 collected. All of the tax collected in the area outside
25 cities, less costs of levy and collection in the area outside
26 cities, shall be used for functions limited to the area out-
27 side cities only.

28 (b) Nothing in this section affects the power of the
29 first and second class borough to levy and collect a sales

1 tax in the area outside cities only for functions limited to
2 the area outside cities.

3 * Sec. 3. AS 07.20.070(d) is amended to read:

4 (d) When the assembly votes on an ordinance or resolu-
5 tion in exercising one or more of the powers prescribed by
6 AS 07.15.010(7)(a), 07.15.012(a), 07.15.030(1), 07.15.060,
7 07.15.320, 07.15.330, 07.15.340, or 07.15.350, the votes
8 shall be weighted as provided in this subsection to enable
9 the assemblymen who represent a majority of the borough's
10 population to have a majority of the votes.

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