

Introduced: 2/2/63  
Referred: Judiciary

1 IN THE SENATE

BY SENATORS BEGICH AND HARRISON

2 SENATE BILL NO. 47

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act changing the name of the school  
7 tax."

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

9 \* Section 1. AS 43.45.010(a) is amended to read:

10 (a) There is imposed a per capita [SCHOOL] tax of \$10  
11 a year upon each person 19 years of age or older gainfully  
12 employed in the state or on the waters of the state, except  
13 (1) a married woman who is unemployed and entirely dependent  
14 upon the income of her husband and whose husband has paid a  
15 per capita [SCHOOL] tax, and (2) a person exempt under sec.  
16 20 of this chapter.

17 \* Sec. 2. AS 43.45.020 is amended to read:

18 Sec. 43.45.020. PERSONS EXEMPT FROM TAX. Persons in  
19 the active military or naval service of the United States,  
20 paupers, insane persons, persons cared for by the state and  
21 persons permanently injured, infirm, maimed or crippled so  
22 as to be disabled from earning a livelihood are exempt from  
23 the payment of the per capita [SCHOOL] tax.

24 \* Sec. 3. AS 43.45.030 is amended to read:

25 Sec. 43.45.030. RECORD OF WITHHOLDING. Every employer  
26 making a deduction and withholding a per capita [SCHOOL] tax  
27 shall furnish to the employee upon request a record of the  
28 amount of tax withheld from the employee on a form prescrib-  
29 ed and furnished by the commissioner of revenue.

1 \* Sec. 4. AS 43.45.060(a) is amended to read:

2 (a) If a person required under this chapter to collect,  
3 account for, and pay over the per capita [SCHOOL] tax impos-  
4 ed by this chapter, wilfully fails to do so or if a person  
5 wilfully attempts to evade or defeat the tax imposed by  
6 this chapter, he is, in addition to other penalties provided  
7 by law, guilty of a misdemeanor, and upon conviction is  
8 punishable by a fine of not more than \$1,000, or by im-  
9 prisonment for not more than one year, or by both, together  
10 with the costs of prosecution.

11 \* Sec. 5. Forms now in use by the state may continue to be  
12 used until the supply is exhausted, or until January 1, 1964,  
13 whichever is earlier.  
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