

Introduced: 1/27/65  
Referred: Local Government  
and Finance

1 IN THE HOUSE

BY MR. STEVENS

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HOUSE BILL NO. 23

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FOURTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to the levy and payment of  
7 the school tax; providing that organized  
8 boroughs have the authority to levy the  
9 school tax in the borough; and providing  
10 an effective date."

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

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

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

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\* Sec. 2. AS 43.45 is amended by adding a new section to read:

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Sec. 43.45.015. BOROUGH SCHOOL TAX. An organized  
22 borough may levy and collect a borough school tax on persons  
23 employed in the borough who would not otherwise be exempt  
24 from the school tax under the provisions of this chapter,  
25 in the same manner as provided in this chapter for the state  
26 school tax. However, the amount of the tax on each person  
27 shall be set by the borough assembly and the tax shall be  
28 sent to the borough assembly and paid into the general fund  
29 of the borough.

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\* Sec. 3. AS 43.45.040 is amended to read:

Sec. 43.45.040. OVERPAYMENT, CREDIT, AND REFUND. The commissioner of revenue or a borough assembly may credit or refund an overpayment of the tax, a tax erroneously or illegally assessed or collected, a penalty collected without authority, and any tax unjustly assessed or excessive in amount or wrongfully collected.

\* Sec. 4. EFFECTIVE DATE. This Act takes effect July 1, 1965.