

Introduced: 2/9/66  
Referred: Commerce, Finance  
and Local Government

ALASKA  
STATE  
LEGISLATURE

BY HILLSTRAND, BRADY, KENDALL,  
LOTTSFELDT, METCALF, MOSES,  
PLOTNICK, POLAND, TAYLOR AND  
TILLION

1 IN THE HOUSE

2 HOUSE BILL NO. 395

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing cities and boroughs to  
7 levy a tax upon gross receipts of a business  
8 in the absence of a state tax upon such  
9 receipts."

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

11 \* Section 1. AS 29.10 is amended by adding a new section to  
12 read:

13 Sec. 29.10.355. TAX UPON GROSS RECEIPTS OF BUSINESS.

14 In the absence of a state tax upon the gross receipts of a  
15 business, the council may by ordinance levy and collect a tax  
16 upon the gross receipts of a business engaged in within the  
17 city and may by ordinance exempt particular kinds of gross  
18 receipts from the tax levied.

19 \* Sec. 2. AS 29.15 is amended by adding a new section to read:

20 Sec. 29.15.225. AUTHORITY TO LEVY AND COLLECT TAX UPON  
21 GROSS RECEIPTS OF BUSINESS. In the absence of a state tax  
22 upon the gross receipts of a business, the board of trustees  
23 may by ordinance levy and collect a tax upon the gross receipts  
24 of a business engaged in within the city and may by ordinance  
25 exempt particular kinds of gross receipts from the tax levied.

26 \* Sec. 3. AS 29.25 is amended by adding a new section to read:

27 Sec. 29.25.415. LEVY AND COLLECTION OF TAX UPON GROSS  
28 RECEIPTS OF BUSINESS. In the absence of a state tax upon the  
29 gross receipts of a business, the council may by ordinance

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levy and collect a tax upon the gross receipts of a business engaged in within the city and may by ordinance exempt particular kinds of gross receipts from the tax levied.