

1 IN THE SENATE

BY THE JUDICIARY COMMITTEE

2 SENATE CONCURRENT RESOLUTION NO. 25

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - FIRST SESSION

5 Creating a special legislative com-
6 mittee to investigate and report on
7 a federal income tax ruling.

8 BE IT RESOLVED BY THE SENATE, THE HOUSE OF REPRESENTATIVES CON-
9 CURRING:

10 WHEREAS a recent ruling of the Internal Revenue Service,
11 Department of the Treasury, decrees that for federal income tax
12 purposes the "permanent legal residence" of state legislators is
13 their capital city; and

14 WHEREAS according to an interpretation by an official of the
15 Internal Revenue Service in one area no expenses incurred in the
16 respective capital cities of such legislators are allowable deduc-
17 tions for federal income tax purposes;

18 BE IT RESOLVED that a special committee consisting of three
19 members of the Legislature, one appointed by each presiding officer
20 of each house and a third appointed jointly by the presiding
21 officers, function during the interim between the first and second
22 sessions of the Fourth Legislature and investigate and verify the
23 recent ruling of the Internal Revenue Service regarding the "per-
24 manent legal residence" of state legislators and if it is sub-
25 stantiated that their capital cities are their legal residences for
26 federal income tax purposes, to initiate, support, and pursue
27 measures as expeditiously as possible to obtain redress, and to
28 report its findings and recommendations to the Legislature at the
29 earliest opportunity; and be it

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FURTHER RESOLVED that members of the special committee serve without compensation but are entitled to actual and necessary expenses incurred in the performance of official duties, to be paid from the appropriation made for legislative expenses, but not to exceed \$3,000; and be it

FURTHER RESOLVED that copies of this resolution be sent to the Honorable William A. Egan, Governor of Alaska; the Honorable E. L. Bartlett and the Honorable Ernest Gruening, U.S. Senators, and the Honorable Ralph J. Rivers, U.S. Representative, members of the Alaska delegation in Congress; and the presiding officers of houses of the legislatures of all sister states.

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