

Introduced: 1/31/67
Referred: Finance

1 IN THE HOUSE

BY WIGGINS BY REQUEST

2 HOUSE BILL NO. 86

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SESSION

5 A BILL

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

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

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

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

15 * Sec. 2. AS 43.45.020 is amended to read:

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

21 * Sec. 3. AS 43.45.030 is amended to read:

22 Sec. 43.45.030. RECORD OF WITHHOLDING. Every employer making a
23 deduction and withholding a per capita [SCHOOL] tax shall furnish to
24 the employee upon request a record of the amount of tax withheld from
25 the employee on a form prescribed and furnished by the commissioner of
26 revenue.

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

28 (a) If a person required under this chapter to collect, account
29 for, and pay over the per capita [SCHOOL] tax imposed by this chapter,

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wilfully fails to do so or if a person wilfully attempts to evade or defeat the tax imposed by this chapter, he is, in addition to other penalties provided by law, guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than \$1,000, or by imprisonment for not more than one year, or by both, together with the costs of prosecution.

* Sec. 5. Forms now in use by the state may continue to be used until the supply is exhausted, or until January 1, 1968, whichever is earlier.