

Introduced: 9/29/67
Referred: Finance

1 IN THE HOUSE

BY THE RULES COMMITTEE
BY REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 12

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act providing for a disaster relief tax; and
7 providing for an effective date."

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

9 * Section 1. DECLARATION OF INTENT. The legislature intends to provide
10 a source of revenue to help meet the financial obligations of the state,
11 including alleviating the effects of natural disasters wherever and when-
12 ever they may occur in the state.

13 * Sec. 2. AS 43 is amended by adding a new chapter to read:

14 CHAPTER 43. DISASTER TAXES

15 ARTICLE 1. DISASTER RELIEF TAX

16 Sec. 43.43.010. TAX IMPOSED. There is levied a disaster relief
17 tax of \$10 a year upon each person 19 years of age or older gainfully
18 employed in the state or on the waters of the state, except (1) a
19 married woman who is unemployed and entirely dependent upon the
20 income of her husband and whose husband has paid a disaster relief
21 tax, and (2) persons in the active military or naval service of the
22 United States with respect only to income derived from such active
23 military or naval service, paupers, insane persons, persons cared for
24 by the state and persons permanently injured, infirm, maimed or
25 crippled so as to be disabled from earning a livelihood.

26 Sec. 43.43.020. COLLECTION AND ADMINISTRATION. The tax levied
27 by sec. 010 of this chapter shall be administered and collected in the
28 same manner as the school tax, as prescribed in AS 43.45.

29 Sec. 43.43.030. SPECIAL ACCOUNT. The proceeds of the tax

1 levied in sec. 010 of this chapter shall be deposited in the general
2 fund and a special account kept of the money deposited. The
3 commissioner of revenue shall report to the legislature the amount of
4 money collected and deposited in the general fund under this article
5 during the preceding fiscal year. The report shall be filed with the
6 finance committees of the legislature within five days after the
7 legislature convenes. Either finance committee may require additional
8 information it considers necessary with respect to the money collected
9 under this article.

10 Sec. 43.43.040. TERMINATION OF TAX. (a) When at the close of a
11 fiscal year the combined amount received from the taxes collected
12 under this chapter exceeds by more than \$7,500,000 the amounts
13 appropriated out of the general fund after August 15, 1967 for
14 disaster purposes, the tax under sec. 010 of this chapter shall
15 terminate.

16 (b) Once the tax required by sec. 010 of this chapter is
17 terminated in accordance with (a) of this section, it shall auto-
18 matically be reimposed at the beginning of the first fiscal year
19 following that fiscal year in which the combined amount received from
20 taxes under this chapter is less than \$5,000,000 more than the amounts
21 appropriated out of the general fund after August 15, 1967 for
22 disaster purposes.

23 (c) The tax required by sec. 010 of this chapter will continue
24 to be imposed and terminated following the formula prescribed in (a)
25 and (b) of this section.

26 * Sec. 3. This Act takes effect on the day after its passage and
27 approval or on the day it becomes law without approval.
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