

Original Sponsor: Rules Committee
by Request of the Governor

Offered: 9/30/67
Referred: Finance

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR 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. AS 43 is amended by adding a new chapter to read:

10 CHAPTER 43. DISASTER TAXES

11 ARTICLE 1. DISASTER RELIEF TAX

12 Sec. 43.43.010. DECLARATION OF INTENT. The legislature intends
13 to provide a source of revenue to help meet the financial obligations
14 of the state, including alleviating the effects of natural disasters
15 wherever and whenever they may occur in the state.

16 Sec. 43.43.020. 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 income
20 of her husband and whose husband has paid a disaster-relief tax, and
21 (2) persons in the active military or naval service of the United
22 States with respect only to income derived from such active military or
23 naval service, (3) paupers, (4) insane persons, (5) persons cared for by
24 the state and (6) persons permanently injured, infirm, maimed or crip-
25 pled so as to be disabled from earning a livelihood.

26 Sec. 43.43.030 COLLECTION AND ADMINISTRATION. The tax levied by
27 sec. 20 of this chapter shall be administered and collected in the same
28 manner as the school tax, as prescribed in AS 43.45.

29 Sec. 43.43.040. SPECIAL ACCOUNT. The proceeds of the tax levied

1 in sec. 20 of this chapter shall be deposited in the general fund and
2 a special account kept of the money deposited. The commissioner of
3 revenue shall report to the legislature the amount of money collected
4 and deposited in the general fund under this article during the pre-
5 ceding fiscal year. The report shall be filed with the finance com-
6 mittees of the legislature within five days after the legislature
7 convenes.

8 Sec. 43.43.050. TERMINATION OF TAX. (a) When at the close of
9 a fiscal year the combined amount received since the effective date of
10 this tax from all taxes collected under this chapter, plus any un-
11 expended appropriations for disaster purposes exceeds by more than
12 \$7,500,000 the amounts appropriated out of the general fund after
13 August 15, 1967 for disaster purposes, then at that time the tax under
14 sec. 20 of this chapter shall terminate.

15 (b) Once the tax required by sec. 20 of this chapter is terminated
16 in accordance with (a) of this section, it shall automatically be re-
17 imposed at the beginning of the first fiscal year following the end
18 of that fiscal year in which the combined amount received since the
19 effective date of this tax from all taxes collected under this chapter
20 plus any unexpended appropriations for disaster purposes is less than
21 \$5,000,000 more than the amounts appropriated out of the general fund
22 after August 15, 1967 for disaster purposes.

23 (c) The tax required by sec. 20 of this chapter will continue to
24 be imposed and terminated following the formula prescribed in (a) and
25 (b) of this section.

26 Sec. 43.43.060. DEFINITION. In this article "appropriated for
27 disaster purposes" means appropriations which would not have occurred
28 except for a natural disaster.

29 * Sec. 2. This Act takes effect on the day after its passage and
approval or on the day it becomes law without approval.