

Introduced: 1/24/67
Referred: Health,
Welfare and Education

1 IN THE SENATE

BY BEGICH

2 SENATE BILL NO. 19

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 an employment [A SCHOOL] tax of \$10 a year
10 upon each person 19 years of age or older gainfully employed in the
11 state or on the waters of the state, except (1) a married woman who is
12 unemployed and entirely dependent upon the income of her husband and
13 whose husband has paid an employment [A 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 who are not employed
18 outside their military service, persons over 65 years of age, paupers,
19 insane persons, persons cared for by the state and persons permanently
20 injured, infirm, maimed or crippled so as to be disabled from earning
21 a livelihood are exempt from the payment of the employment [SCHOOL] tax.

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

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

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

29 (a) If a person required under this chapter to collect, account

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for, and pay over the employment [SCHOOL] tax imposed by this chapter, 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.

Passed by the Senate February 21, 1967