

Introduced: 2/7/67  
Referred: Local Government  
Finance

1 IN THE SENATE

BY ENGSTROM BY REQUEST

2 SENATE BILL NO. 72

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act requiring the exemption of food from local  
7 sales taxes; and providing for an effective date."

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

9 \* Section 1. AS 29.10.357 is amended by adding new subsections to read:

10 (c) There are exempted from taxes imposed by this section the  
11 gross receipts from the sale of and the storage, use, or other con-  
12 sumption in this state of food products for human consumption. Food  
13 products include cereals and cereal products, milk and milk products,  
14 oleomargarine, meat and meat products, fish and fish products, eggs and  
15 egg products, vegetables and vegetable products, fruit and fruit  
16 products, spices and salt, sugar and sugar products other than candy  
17 and confectionery, coffee and coffee substitutes, tea, cocoa and cocoa  
18 products other than candy and confectionery.

19 (d) Food products do not include malt or vinous liquors, soft  
20 drinks, sodas, or beverages that are ordinarily dispensed at bars and  
21 soda fountains or medicines, tonics, and preparations in liquid,  
22 powdered, granular, tablet, capsule, losenge, and pill form sold as  
23 dietary supplements or adjuncts.

24 (e) Food products also do not include meals served on or off the  
25 premises of the retailer or drinks or foods furnished, prepared or  
26 served for consumption at tables, chairs, or counters or from trays,  
27 glasses, dishes, or other tableware provided by the retailer.

28 \* Sec. 2. AS 29.08 is amended by adding a new section to read:

29 Sec. 29.08.015. LIMIT ON HOME RULE TAXING POWER. AS 29.10.357(c)

SB 72

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(d) and (e), which limits taxing power, applies to home rule cities.

\* Sec. 3. AS 07.12 is amended by adding a new section to read:

Sec. 07.12.020. LIMIT ON HOME RULE TAXING POWER. AS 29.10.357(c)

(d) and (e), which limits taxing power, applies to home rule boroughs.

\* Sec. 4. This Act takes effect July 1, 1967.