

1 IN THE SENATE

BY HAMMOND

2 SENATE BILL NO. 224

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the school tax."

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

8 * Section 1. AS 43.45 is amended by adding new sections to read:

9 Sec. 43.45.070. REFUND. Employed persons who have the tax re-
10 quired by sec. 10 of this chapter withheld from wages but who are not
11 gainfully employed may obtain a refund of the tax. The Department of
12 Revenue shall automatically make the refund upon receipt of an Alaska
13 income tax return for the year in which the tax was withheld which
14 shows that the individual was not gainfully employed.

15 Sec. 43.45.080. DEFINITIONS. In this chapter "gainfully employ-
16 ed" means employment which produces sufficient income as to require
17 payment of the Alaska income tax.