

Introduced: 2/5/68
Referred: Finance

1 IN THE SENATE

BY BLODGETT, BRADSHAW, WAUGAMAN AND
BEGICH

2 SENATE BILL NO. 291

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act levying a per capita tax upon gainfully
7 employed nonresidents; and providing for an effective
8 date."

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

10 * Section 1. AS 43 is amended by adding a new chapter to read:

11 CHAPTER 47. PER CAPITA TAX.

12 Sec. 43.47.010. TAX IMPOSED. (a) There is levied a tax of \$10 a
13 year upon each nonresident of the state 19 years of age or older who is
14 gainfully employed in the state or on the waters of the state, except (1
15 a married woman who is unemployed and entirely dependent upon the income
16 of her husband and whose husband has paid the tax imposed in this chapter,
17 and (2) persons in the active military or naval service of the United
18 States, paupers, insane persons, persons cared for by the state and
19 persons permanently injured, infirm, maimed or crippled so as to be
20 disabled from earning a livelihood.

21 (b) Exceptions in (a)(2) of this section shall be interpreted as
22 exempting from payment of the tax imposed persons who are blind and
23 receiving state assistance under AS 47.25.640, even though gainfully
24 employed or receiving other income, and persons who are aged and needy
25 and receiving state assistance under AS 47.25.430, even though gainfully
26 employed or receiving other income.

27 (c) In this section "nonresident" means a natural person who is
28 not domiciled in the state. Registration to vote in municipal elections
29 of the state during the year a tax is imposed shall be conclusive proof

1 of a person's residence in the state during that year.

2 Sec. 43.47.020. COLLECTION AND ADMINISTRATION. (a) The tax
3 levied under sec. 10 of this chapter shall be administered and col-
4 lected in the same manner as the school tax, as prescribed in ch. 45
5 of this title.

6 (b) The commissioner of revenue shall refund a tax paid under
7 this chapter to a gainfully employed person deriving less than \$3,200
8 gross income from his employment in the state during the calendar year
9 for which the tax was imposed. The commissioner of revenue shall
10 prescribe the manner for making refunds and furnish application forms
11 for refunds.

12 Sec. 43.47.030. SPECIAL ACCOUNT. (a) The proceeds of the tax
13 levied under sec. 10 of this chapter shall be deposited in the general
14 fund and a special account kept of the money deposited. The legisla-
15 ture may appropriate from it to the department of education for provi-
16 sion of a hot lunch program in the rural schools as required by AS 14.
17 07.042 and for reimbursement to the general fund of expenditures made
18 before January 1, 1969 for that program. If the amount in the account
19 exceeds the amount of the department's budgetary request for the
20 rural school's hot lunch program plus prior expenditures, the legis-
21 lature may appropriate to the department for expenditure directly, or
22 as matched with available federal aid school money, on the construc-
23 tion, equipping, maintenance and repair of rural schools and teachers'
24 quarters for rural schools. The legislature may appropriate to the
25 governor's disaster relief fund any excess of the amount in the account
26 over amounts appropriated for the purposes designated in this subsec-
27 tion.

28 (b) The commissioner of revenue shall report to the legislature
29 the amount of money collected and deposited in the general fund under

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secs. 10 - 20 of this chapter during the preceding fiscal year. The report shall be filed with the finance committees within five days after the day the legislature convenes.

* Sec. 2. This Act takes effect January 1, 1969.