

Introduced: 2/5/68  
Referred: Finance

**BY THE RULES COMMITTEE**

1 IN THE SENATE

2 SENATE CONCURRENT RESOLUTION NO. 6

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 Relating to a comprehensive review  
6 with recommendations of the tax  
7 structure of the state.

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

9 WHEREAS sound governmental financing requires periodic review of the  
10 tax structure of the state in order to determine how well the tax system is  
11 working and what changes or adjustments are needed; and

12 WHEREAS the state has a continuing responsibility to examine its tax  
13 structure to achieve a system of taxation that will yield increasing amounts  
14 of revenue as the economy expands and at the same time eliminate possible  
15 inequities; and

16 WHEREAS this responsibility is especially important as a result of the  
17 tremendous growth and development which has taken place in the state in  
18 recent years and the consequent need for expanded revenues; and

19 WHEREAS the bulk of the tax information available to the legislature  
20 and the administration is based upon a study made six years ago and is of  
21 limited usefulness because of the changes which have taken place in the  
22 state economy;

23 BE IT RESOLVED that the Governor is respectfully requested to direct  
24 the Department of Revenue to make a comprehensive review of the tax  
25 atructure and existing tax laws of the state and its political subdivisions  
26 and to formulate specific recommendations and proposals for modernizing and  
27 improving the tax structure and laws, and to submit a report with recommend-  
28 ations and proposals to the First Session of the Sixth Legislature; and be it

29 FURTHER RESOLVED that the review and report specifically include but

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1 not be limited to review of the following:

- 2 (1) all existing tax laws;
- 3 (2) sources from which all revenues are presently derived;
- 4 (3) cost of administration of various taxes presently imposed;
- 5 (4) loss of revenues from nonpayment of taxes;
- 6 (5) tax exemptions presently granted, in particular excise tax  
7 exemptions;
- 8 (6) tax effects of property tax exemptions;
- 9 (7) comparison of the existing tax structure with that of other  
10 states;
- 11 (8) role of severance taxes in the tax structure;
- 12 (9) role of gross business license taxes in the tax structure;
- 13 (10) tax incentives for industry;
- 14 (11) tax forgiveness actions;
- 15 (12) relationships between state and local taxing jurisdictions  
16 and demands;
- 17 (13) all corporate taxes; and
- 18 (14) recommendations respecting utilization of a computer forecast  
19 center to aid the state in predicting the effect of changes, deletions,  
20 or additions to the existing tax structure.

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