

Introduced: 4/14/69  
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 SENATE BILL NO. 328

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to a veterans' tax; and providing for  
7 an effective date."

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

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

10 CHAPTER 77. VETERANS' TAX.

11 Sec. 43.77.010. TAX IMPOSED. (a) There is levied a veterans'  
12 tax of \$10 a year upon each person 18 years of age or older gainfully  
13 employed in the state or on the waters of the state, except (1) a  
14 married woman who is unemployed and entirely dependent upon the income  
15 of her husband and whose husband has paid a veterans' tax, and (2)  
16 persons in the active military or naval service of the United States  
17 with respect only to income derived from such active military or naval  
18 service, (3) paupers, (4) insane persons, (5) persons cared for by  
19 the state, and (6) persons permanently injured, infirm, maimed or  
20 crippled so as to be disabled from earning a livelihood.

21 (b) Exceptions in (a)(5) of this section shall be interpreted  
22 as exempting from payment of the veterans' tax persons who are blind  
23 and receiving state assistance under AS 47.25.620, even though gain-  
24 fully employed or receiving other income, and persons who are aged  
25 and needy and receiving state assistance under AS 47.25.430, even  
26 though gainfully employed or receiving other income.

27 Sec. 43.77.020. REFUND. Employed persons who have the tax  
28 required by sec. 10 of this chapter withheld from wages but who are  
29 not gainfully employed may obtain a refund of the tax. The Department

1 of Revenue shall automatically make the refund upon receipt of an  
2 Alaska income tax return for the year in which the tax was withheld  
3 which shows that the individual was not gainfully employed.

4 Sec. 43.77.030. COLLECTION AND ADMINISTRATION. The tax levied  
5 by sec. 10 of this chapter shall be administered and collected in the  
6 same manner as the school tax, as prescribed in ch. 45 of this title.

7 Sec. 43.77.040. SPECIAL ACCOUNT. The proceeds of the tax levied  
8 in sec. 10 of this chapter shall be deposited in the general fund and  
9 a special account kept of the money deposited. The commissioner of  
10 revenue shall report to the legislature the amount of money collected  
11 and deposited in the general fund under this chapter during the pre-  
12 ceding fiscal year. The report shall be filed with the finance com-  
13 mittees of the legislature within five days after the legislature  
14 convenes.

15 Sec. 43.77.050. APPROPRIATION. The legislature may appropriate  
16 annually to the World War II veterans' revolving fund (AS 26.15.090)  
17 an amount equal to the amount collected under sec. 10 of this chapter.

18 Sec. 43.77.060. DEFINITION. In this chapter "gainfully employed"  
19 means employment which produces sufficient income as to require payment  
20 of the Alaska income tax.

21 \* Sec. 2. This Act takes effect July 1, 1969.  
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