

Introduced: 3/8/71
Referred: Health, Welfare &
Education and Local Govern-
ment

1 IN THE HOUSE

BY WHITTAKER

CS

HOUSE BILL NO. 285

2
3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act exempting certain purchases of food from local
7 sales taxation; and providing for an effective date."

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

9 * Section 1. AS 29.30 is amended by adding a new section to read:

10 Sec. 29.30.120. EXEMPTIONS. The following purchases of food for
11 human consumption are exempted from sales taxes levied and collected by
12 an organized borough or city of any class, whether home rule or other-
13 wise:

14 (1) purchases made with food coupons issued to low-income
15 persons under the federal Food Stamp Act of 1964, as amended;

16 (2) other food purchases made by low-income persons determined
17 and authorized by the Department of Health and Welfare to be eligible
18 for the exemption on the basis of financial need to supplement food
19 purchasing power because of family size or income level.

20 * Sec. 2. This Act takes effect July 1, 1971.

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