

Introduced: 2/14/72
Referred: Finance

1 IN THE HOUSE

BY M.MILLER AND HUBER

2 HOUSE BILL NO. 644

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act increasing the so-called "school tax"; and
7 providing for a credit against the Alaska net income
8 tax."

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

10 * Section 1. AS 43.45.010 is amended to read:

11 Sec. 43.45.010. TAX IMPOSED. (a) There is imposed a school
12 tax of \$20 [\$10] a year upon each person 19 years of age or older
13 gainfully employed in the state or on the waters of the state, except
14 (1) a married woman who is unemployed and entirely dependent upon the
15 income of her husband and whose husband has paid a school tax, and
16 (2) a person exempt under sec. 20 of this chapter.

17 (b) The proceeds of the tax levied by this chapter shall be paid
18 into the general fund of the state.

19 (c) The tax is due on January 1 and shall be paid before
20 April 16 of the calendar year following the year for which it is
21 imposed. An employer upon the first regular payroll after January 1
22 of each calendar year or, in the cases of employees on later payrolls,
23 on the first payroll after their employment, shall deduct the tax
24 from the employee's salary or other compensation and send it to the
25 commissioner of revenue at the same time the quarterly state net
26 income tax withholding return is filed, except that no deduction may
27 be made in the first pay period from the compensation of a person
28 casually employed unless the amount earned in the first pay period
29 is \$50 [\$25] or more. Return forms for this purpose shall be

prescribed and provided by the commissioner of revenue.

* Sec. 2. AS 43.20.180 is amended by adding a new subsection to read:

(b) The amounts deducted and withheld or paid as taxes under AS 43.45.010 during a calendar year are allowed as a credit to the taxpayer against the tax imposed by this chapter. The credit claimed may be allowed only in that proportion of the total tax withheld or paid under AS 43.45.010 as the number of months the taxpayer is physically present in the state bears to 12 months. A fractional part of the month shall be disregarded unless it amounts to more than one-half of a month in which case it shall be considered as a month.