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Referred: State Affairs
and Finance

1 IN THE SENATE

BY RAY AND MELAND

2 SENATE BILL NO. 188

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for a capital relocation reparations
7 tax; and providing for an effective date."

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

9 * Section 1. INTENT. The legislature intends to provide a source of
10 revenue to help meet the financial obligation of the state to alleviate
11 the economic loss and hardship suffered by persons in the state as the
12 result of action by the state to relocate the capital.

13 * Sec. 2. AS 43 is amended by adding a new chapter to read:

14 CHAPTER 47. CAPITAL RELOCATION REPARATIONS TAX.

15 Sec. 43.47.010. TAX IMPOSED. (a) There is levied a capital
16 relocation reparations tax of \$25 a year upon each person 19 years of
17 age or older gainfully employed in the state or on the waters of the
18 state, except (1) a married woman who is unemployed and entirely
19 dependent upon the income of her husband and whose husband has paid a
20 capital relocation reparations tax, and (2) a person exempt under sec.
21 20 of this chapter.

22 (b) The proceeds of the tax levied in (a) of this section shall
23 be deposited in the general fund and a special account kept of the money
24 deposited. The commissioner of revenue shall report to the legislature
25 the amount of money collected and deposited in the general fund under
26 this chapter during the preceding fiscal year. The report shall be
27 filed with the finance committees of the legislature within five days
28 after the legislature convenes.

29 Sec. 43.47.020. PERSONS EXEMPT FROM THE TAX. Persons in the

1 active military or naval service of the United States, paupers, insane
2 persons, persons cared for by the state and persons permanently injured,
3 infirm, maimed or crippled so as to be disabled from earning a liveli-
4 hood are exempt from the payment of the tax levied by sec. 10 of this
5 chapter.

6 Sec. 43.47.030. COLLECTION AND ADMINISTRATION. The tax levied
7 by sec. 10 of this chapter shall be administered and collected in the
8 same manner as the school tax, as prescribed in ch. 45 of this title.

9 Sec. 43.47.040. TERMINATION OF THE TAX. The tax imposed by sec.
10 10 of this chapter shall terminate on the date that the capital re-
11 location reparations fund lapses into the general fund.

12 * Sec. 3. This Act takes effect 90 days after the effective date of an
13 act removing the capital of the state to a location other than Juneau, or on
14 the date that removal of the state capital to a location other than Juneau
15 is submitted to and approved by the voters of the state.