

Introduced: 4/13/76  
Referred: Labor & Management

1 IN THE HOUSE

BY THE STATE AFFAIRS COMMITTEE

2 HOUSE BILL NO. 910

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to contributions and benefits under  
7 the Alaska Employment Security Act."

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

9 \* Section 1. AS 23.20.175(c) is amended to read:

10 (c) For the purpose of secs. 165 and 170 of this chapter, after  
11 December 31, 1973 and through December 31, 1976, wages do not include  
12 that part of remuneration which, after remuneration equal to \$10,000  
13 has been paid in a calendar year to an individual by an employer or  
14 his predecessor with respect to employment, is paid to the individual  
15 by the employer during the calendar year unless that part of the  
16 remuneration is subject to a tax under a federal law imposing a tax  
17 against which credit may be taken for contributions required to be  
18 paid into a state unemployment fund.

19 \* Sec. 2. AS 23.20.175 is amended by adding new subsections to read:

20 (d) For the purposes of secs. 165 and 170 of this chapter, after  
21 December 31, 1976 and through December 31, 1977, wages do not include  
22 that part of remuneration which, after remuneration equal to \$17,000  
23 has been paid in a calendar year to an individual by an employer or  
24 his predecessor with respect to employment, is paid to the individual  
25 by the employer during the calendar year unless that part of the  
26 remuneration is subject to a tax under a federal law imposing a tax  
27 against which credit may be taken for contributions required to be  
28 paid into a state unemployment fund.

29 (e) For the purposes of secs. 165 and 170 of this chapter, after

1 December 31, 1977, the amount of wages subject to contributions under  
2 secs. 165 and 170 of this chapter will be equal to the current amount  
3 of "wages" under sec. 3121(a)(1) of the United States Internal Revenue  
4 Code including subsequent amendments, but not less than \$17,000. Wages  
5 as defined in sec. 530 of this chapter do not include that part of  
6 remuneration which, after remuneration equal to that amount defined as  
7 "wages" under sec. 3121(a)(1) of the United States Internal Revenue Code  
8 has been paid to the individual by an employer or his predecessor with  
9 respect to employment, is paid to the individual by the employer during  
10 a calendar year, unless that part of the remuneration is subject to a  
11 tax under a federal law imposing a tax against which credit may be  
12 taken for contributions required to be paid into a state unemployment  
13 fund.