

Introduced: 5/24/75
Referred: Finance

1 IN THE SENATE

BY COLLETTA AND CROFT

2 SENATE CONCURRENT RESOLUTION NO. 50

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 Relating to state taxation of the federal
6 income tax rebates.

7 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

8 WHEREAS there exists some doubt as to whether or not the state can tax
9 the federal income tax rebates now being received by Alaskans and all other
10 citizens as the federal law does not expressly prohibit state taxation of the
11 rebates; and

12 WHEREAS the United States House Ways and Means Committee has expressed
13 a strong preference that states do not tax the rebates; and

14 WHEREAS to tax the rebates would be unfair and unjust as well as subvert
15 the purpose of the federal government in authorizing the rebates;

16 BE IT RESOLVED by the Alaska State Legislature that it is the intent of
17 the legislature that the Department of Revenue not make a determination to
18 tax the federal rebates, but rather should treat the rebates in the same
19 manner as ordinary refunds for overpayment of taxes.
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