

Introduced: 3/25/77
Referred: Rules

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 HOUSE BILL NO. 404 *amms*

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to revenue collected by the state for
7 other entities; and providing for an effective date."

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

9 * Section 1. AS 10.25.570 is repealed and re-enacted to read:

10 Sec. 10.25.570. DISTRIBUTION OF TAX. The proceeds of the gross
11 revenue tax less the amount expended by the state in its collection, is
12 municipal revenue collected by the state for the municipality which
13 shall be paid directly to an organized borough or a city of any class
14 incorporated under state law, in the proportion that the revenue was
15 earned in the city or the borough area outside the city. However, taxes
16 collected on gross revenue earned outside a city or organized borough
17 are state revenue and shall be deposited in the general fund.

18 * Sec. 2. AS 37.20 is amended by adding a new section to read:

19 Sec. 37.20.040. ALASKA NATIVE FUND. The amount required by federal
20 law to be paid into the Alaska Native Fund established by P. L. 92-203
21 is not revenue of the state and shall be paid by the commissioner of
22 revenue to the fund directly on receipt.

23 * Sec. 3. AS 41.15.180 is amended to read:

24 Sec. 41.15.180. NATIONAL FOREST INCOME. (a) When the commis-
25 sioner of administration receives national forest income under 16
26 U.S.C. sec. 500, he shall immediately pay to every organized borough, in
27 which national forest land is located, a share of the income from that
28 forest. A borough's share of income from a national forest shall be
29 proportional to the area of the national forest located within its

1 boundaries. The share of the income payable to a borough is revenue of
2 the borough collected by the state and shall be paid directly to the
3 borough [THESE PAYMENTS SHALL BE MADE PURSUANT TO AN APPROPRIATION MADE
4 FOR THAT PURPOSE].

5 * Sec. 4. AS 43.35.050 is repealed and re-enacted to read:

6 Sec. 43.35.050. DISTRIBUTION OF TAX. One-half of the proceeds of
7 the gross revenue from the tax provided by this chapter, excluding
8 distributors' fees, penalties, and the amount determined to have been
9 spent by the state in its collection, is municipal revenue collected by
10 the state for the municipality and paid directly to organized boroughs
11 and cities in the proportion that the revenue was earned within their
12 respective boundaries. The balance of the proceeds shall be considered
13 state revenue and shall be deposited in the general fund.

14 * Sec. 5. AS 43.40.010(e) is amended to read:

15 (e) Sixty per cent of the proceeds of the revenue from the taxes
16 on aviation fuel, excluding the amount determined to have been spent by
17 the state in its collection, is municipal revenue collected by the state
18 for [SHALL BE REFUNDED TO] a municipality owning and operating or
19 leasing and operating an airport in the proportion that the revenue was
20 collected at the municipal airport and shall be paid directly to the
21 municipality. All other proceeds of the taxes on aviation fuel shall be
22 paid into a special aviation fuel tax account in the state general fund.
23 The legislature may appropriate funds from this account for aviation
24 facilities.

25 * Sec. 6. AS 43.70.080 is repealed and re-enacted to read:

26 Sec. 43.70.080. DISTRIBUTION OF TAX. Sixty per cent of the money
27 collected within the boundaries of a municipality is municipal revenue
28 collected by the state for the municipality and shall be paid by the
29 department directly to each organized borough and city of any class.

1 The remaining funds collected by the department under this chapter shall
2 be considered state revenues and deposited in the general fund.

3 * Sec. 7. AS 43.75.130 is repealed and re-enacted to read:

4 Sec. 43.75.130. DISTRIBUTION OF TAX TO LOCAL GOVERNMENTS. Ten per
5 cent of the tax revenue collected in a borough or city of the first
6 class from taxes levied under this chapter is municipal revenue col-
7 lected by the state for the municipality and shall be paid directly by
8 the commissioner of revenue to each organized borough and city of the
9 first class. The remaining receipts shall be treated as state revenue
10 and deposited in the general fund.

11 * Sec. 8. AS 43.75.135 is amended to read:

12 Sec. 43.75.135. ADDITIONAL REFUND TO BOROUGH AND CITIES. In
13 addition to the payment [ALLOWED] in sec. 130 of this chapter, the com-
14 missioner of revenue shall pay to each organized borough 10 per cent
15 of the amount of tax revenue collected in the borough from taxes levied
16 by secs. 10 - 90 of this chapter and shall pay to each city [OF THE
17 FIRST CLASS] located in the unorganized borough 10 per cent of the
18 amount of the tax revenue collected in the city from taxes levied by
19 secs. 10 - 90 of this chapter.

20 * Sec. 9. This Act takes effect July 1, 1977.
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