

Introduced: 4/3/79
Referred: Finance

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1 IN THE HOUSE

2 HOUSE BILL NO. 436

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing married taxpayers to compute and
7 pay state income taxes in accordance with rates applic-
8 able to the returns of individuals; and providing for
9 an effective date."

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

11 * Section 1. AS 43.20.011 is amended by adding a new subsection to read:

12 (f) Notwithstanding (b) of this section, husband and wife may
13 compute and pay taxes on taxable income as individual taxpayers in
14 accordance with the tax table set out in (a) of this section if

15 (1) both of the taxpayers claim standard deductions or both
16 of the taxpayers itemize deductions; and

17 (2) deductions, exemptions or credits claimed by the tax-
18 payers on their separate returns do not exceed the deductions, exemp-
19 tions or tax credits which could be claimed by the taxpayers on a single
20 return filed jointly in accordance with (b) of this section.

21 * Sec. 2. The provisions of sec. 1 of this Act apply retroactively to tax
22 returns for tax years beginning after December 31, 1978.

23 * Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-
24 070(c).

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