

Introduced: 1/26/79
Referred: State Affairs

BY RANDOLPH, ANDERSON, BARNES, BEIRNE,
BETTISWORTH, BRANSON, BROWN, CARNEY,
COTTEN, DUNCAN, ELIASON, FREEMAN, FULLER,
GARDINER, GUY, HALFORD, HAUGEN, HAYES,
HURLBERT, MCKINNON, MALONE, MARTIN,
MEEKINS, METCALFE, MILES, MILLER,
MONTGOMERY, MOSS, MUNSON, O'CONNELL,
OSTERBACK, PARKER, PARR, PHILLIPS,
ROGERS, SMITH AND ZHAROFF

1 IN THE HOUSE

2 HOUSE JOINT RESOLUTION NO. 12

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 Relating to the tax exemption granted
6 to federal employees in Alaska and in
7 other locations outside the contig-
8 uous 48 states.

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

10 WHEREAS federal employees in Alaska and in other locations outside the
11 contiguous 48 states receive, in addition to their basic salaries, a cost-
12 of-living allowance of up to 25 per cent of their basic salary (5 U.S.C. sec.
13 5941); and

14 WHEREAS the cost-of-living allowance received by those federal employees
15 is exempt from federal income tax (26 U.S.C. sec. 912); and

16 WHEREAS this constitutes discrimination against nonfederal employees in
17 Alaska and in other locations where federal employees receive tax free cost-
18 of-living allowances since nonfederal employees are subject to the same high
19 cost of living but do not receive the tax relief to offset its effects;

20 BE IT RESOLVED by the Alaska State Legislature that the Alaska delega-
21 tion in Congress introduce and urge the passage of legislation that would
22 exempt from the federal income tax a percentage of the wages and salaries
23 paid to residents of Alaska and in other locations that is equal to the tax
24 free cost-of-living allowance paid to federal employees in Alaska and in
25 other locations; and be it

26 FURTHER RESOLVED that Congress is urged to enact this legislation at the
27 earliest possible time.

28 COPIES of this resolution shall be sent to the Honorable Ted Stevens and
29 the Honorable Mike Gravel, U. S. Senators, and the Honorable Don Young, U. S.

1 Representative, members of the Alaska delegation in Congress.

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