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Referred: State Affairs and
Finance

1 IN THE SENATE

BY FAHRENKAMP AND STIMSON

2 SENATE BILL NO. 150

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act allowing an income tax checkoff."

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

8 * Section 1. AS 43.20 is amended by adding a new section to Article 1 to
9 read:

10 Sec. 43.20.041. DESIGNATION OF TAX BY INDIVIDUAL TO POLITICAL
11 PARTY. (a) Every individual whose income tax liability for the taxable
12 year is \$1 or more may designate on his income tax return that \$1 of the
13 tax be paid to a political party. In the case of a joint return having
14 an income tax liability of \$2 or more, each spouse may designate that \$1
15 of the tax be paid to a political party. The designation does not
16 change the income tax liability or reduce the overpayment of a taxpayer.

17 (b) The space for designation of a political party must appear on
18 the front face of the income tax return and must be color contrasted
19 with the color scheme of the remainder of the income tax return.

20 (c) The commissioner of revenue shall annually certify by May 31
21 the amount designated by taxpayers to be paid to each political party
22 and remit by the following June 30 the amount to the official designated
23 by the political party.

24 (d) A political party may use funds received under this section
25 only in support of the party's candidates in a general election. Expen-
26 ditures made from funds received under this section shall be separately
27 stated in the report the party makes under AS 15.13.040.

28 (e) For purposes of this section a political party is an organi-
29 zation of voters having a constituted authority for its government and

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whose candidates received at least 10 per cent of the statewide total
vote cast at the preceding primary election.