

Original sponsor: Stimson

Offered: 5/15/80  
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

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HOUSE CS FOR CS FOR SENATE BILL NO. 260

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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ELEVENTH LEGISLATURE - SECOND SESSION

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A BILL

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For an Act entitled: "An Act relating to taxes: repealing the school tax and providing for the refund of school tax payments withheld for the 1980 tax year, and exempting the income of nonresident members of flight crews from the Alaska net income tax; and providing for an effective date."

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

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\* Section 1. AS 43.20.035 is amended by adding a new subsection to read:

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(d) The income earned by a nonresident from personal services provided in Alaska as a member of a flight crew on a regularly scheduled commercial aircraft flying to, from, or in Alaska is exempt from taxation under this chapter.

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\* Sec. 2. AS 43.45 is repealed.

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\* Sec. 3. Section 2 of this Act is retroactive to January 1, 1980, and applies to tax years beginning after December 31, 1979.

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\* Sec. 4. The Department of Revenue shall establish procedures for refunding to a taxpayer amounts received in payment of the school tax levied under AS 43.45 for the 1980 tax year and shall refund to the taxpayer the tax which was withheld for the 1980 tax year by an employer and paid to the department under AS 43.45.010(c). Other tax money paid to the Department of Revenue under AS 43.45 for the 1980 tax year shall be refunded to the taxpayer who made the payment.

\* Sec. 5. Section 1 of this Act is retroactive to January 1, 1976, and applies to tax years beginning after December 31, 1975.

1 \* Sec. 6. This Act takes effect immediately in accordance with AS 01.10.-  
2 070(c).

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