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Referred: Finance

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AND STIMSON

1 IN THE SENATE

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SENATE CONCURRENT RESOLUTION NO. 30

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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ELEVENTH LEGISLATURE - FIRST SESSION

5

Directing the Legislative Affairs

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Agency to study indexing the Alaska

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state personal income tax system.

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

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WHEREAS inflation has caused the taxable income of Alaska taxpayers to

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increase without actual gain in real income; and

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WHEREAS this increase in taxable income places Alaska taxpayers in

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higher percentage tax brackets without commensurate gains in real income; and

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WHEREAS this situation results in ever lower real personal buying power

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and constantly higher income taxes in real dollars for Alaskans; and

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WHEREAS a system of indexing the personal income tax has been adopted by

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the states of Colorado, California and Arizona; and

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WHEREAS the experience of the Dominion of Canada with tax indexing has

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been successful since its implementation in 1974; and

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WHEREAS adopting a system of income tax indexing is recommended by the

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National Conference of State Legislatures, the U. S. Advisory Commission on

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Intergovernment Relations, and the Council of State Governments;

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BE IT RESOLVED by the Alaska State Legislature that the Legislative

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Affairs Agency is directed to study the advantages and disadvantages and

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fiscal impact of indexing personal income tax brackets, deductions, exemp-

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tions and credits to the rate of inflation in Alaska; and be it

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FURTHER RESOLVED that the Legislative Affairs Agency is directed, in

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cooperation with the Legislative Budget and Audit Committee, to report its

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findings and recommendations to the Legislature not later than the 10th day

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of the Second Session of the Eleventh Legislature.