

Original sponsors: Kelly, Dankworth,  
Hackney, and Stimson

Offered: 4/27/79  
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 CS FOR SENATE CONCURRENT RESOLUTION NO. 30

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 Directing the Legislative Budget and  
6 Audit Committee to study indexing the  
7 Alaska state personal income tax  
8 system.

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

10 WHEREAS inflation has caused the taxable income of Alaska taxpayers to  
11 increase without actual gain in real income; and

12 WHEREAS this increase in taxable income places Alaska taxpayers in  
13 higher percentage tax brackets without commensurate gains in real income; and

14 WHEREAS this situation results in ever lower real personal buying power  
15 and constantly higher income taxes in real dollars for Alaskans; and

16 WHEREAS a system of indexing the personal income tax has been adopted by  
17 the states of Colorado, California and Arizona; and

18 WHEREAS the experience of the Dominion of Canada with tax indexing has  
19 been successful since its implementation in 1974; and

20 WHEREAS adopting a system of income tax indexing is recommended by the  
21 National Conference of State Legislatures, the U. S. Advisory Commission on  
22 Intergovernment Relations, and the Council of State Governments;

23 BE IT RESOLVED by the Alaska State Legislature that the Legislative  
24 Budget and Audit Committee is directed to study the advantages and disadvan-  
25 tages and fiscal impact of indexing personal income tax brackets, deductions,  
26 exemptions and credits to the rate of inflation in Alaska; and be it

27 FURTHER RESOLVED that the Legislative Budget and Audit Committee is  
28 requested to report its findings and recommendations to the Legislature not  
29 later than the 10th day of the Second Session of the Eleventh Legislature.