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1 IN THE HOUSE

2 HOUSE BILL NO. 367

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for reimbursement for sales and use
7 taxes paid to a municipality; and providing for an
8 effective date."

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

10 * Section 1. AS 29.53 is amended by adding new sections to read:

11 ARTICLE 6. REIMBURSEMENT FOR SALES AND USE TAXES.

12 Sec. 29.53.500. REIMBURSEMENT. (a) During each year a state
13 resident is eligible to receive reimbursement for sales and use taxes
14 he and his dependents paid to a home rule or general law municipality
15 during the previous year if

16 (1) he has not been claimed as a dependent for federal
17 income tax purposes the previous year;

18 (2) he and each dependent which he claims for purposes of
19 reimbursement under this section were residents of the municipality
20 during at least a portion of the previous year; and

21 (3) he files an application with the Department of Revenue.

22 (b) A resident may not apply during a single year for reimburse-
23 ment for sales and use taxes paid to more than one municipality.

24 Sec. 29.53.510. DUTIES OF THE DEPARTMENT. The Department of
25 Revenue shall

26 (1) calculate the amount of money needed for reimbursements
27 under AS 29.53.500 which is equal to the total amount of money collected
28 during the previous year from the levy of sales and use taxes by each
29 home rule or general law municipality;

1 (2) annually request the legislature for an appropriation
2 for reimbursements to be made under AS 29.53.500;

3 (3) adopt regulations under the Administrative Procedure Act
4 (AS 44.62) establishing procedures for applying for reimbursement which
5 include a graduated scale used for determining the amount of a reim-
6 bursement based on

7 (A) the number of dependents which an applicant has;

8 and

9 (B) the amount of sales and use taxes collected by the
10 municipality in which the applicant resided during the previous
11 year divided by the total population of the municipality;

12 (4) pay the reimbursements authorized by AS 29.53.500.

13 * Sec. 2. AS 44.25.020 is amended by adding a new paragraph to read:

14 (5) administer the program of reimbursement to residents for
15 sales and use taxes paid during the previous year (AS 29.53.500 -
16 29.53.510).

17 * Sec. 3. This Act is retroactive to January 1, 1981, and authorizes
18 reimbursement for sales and use taxes paid to a municipality after
19 December 31, 1980.

20 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-
21 070(c).