

Introduced: 6/1/81
Referred: Rules

1 IN THE SENATE

BY PARR

2 SENATE JOINT RESOLUTION NO. 49

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 Requesting Congress to approve
6 H.R. 2605 relating to the taxability
7 of state legislators' per diem
8 allowance.

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

10 WHEREAS court rulings in recent federal income tax cases indicate that
11 the intent of Congress regarding the deductibility of per diem allowances
12 for state legislators is not clear; and

13 WHEREAS for several years Congress has allowed state legislators' per
14 diem to be deductible for income tax purposes by a year-by-year renewal of
15 temporary Internal Revenue Code provisions; and

16 WHEREAS H.R. 2605 pending in the United States Congress would extend
17 and make permanent the Internal Revenue Code provision that would allow
18 state legislators to deduct per diem allowances for legislative days, as
19 defined by law; and

20 WHEREAS it is desirable that this matter of tax policy be permanently
21 resolved;

22 BE IT RESOLVED that the Alaska State Legislature respectfully requests
23 the United States Congress to approve H.R. 2605.

24 COPIES of this resolution shall be sent to the Honorable Thomas P.
25 O'Neill, Jr., Speaker of the House of Representatives; to Senator Howard
26 Baker, Senate Majority Leader; and to the Honorable Ted Stevens and the
27 Honorable Frank Murkowski, U.S. Senators, and the Honorable Don Young, U.S.
28 Representative, members of the Alaska delegation in Congress.

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