

Introduced: 1/28/83  
Referred: Labor & Commerce and  
Community & Regional Affairs

1 IN THE HOUSE

BY VASKA AND KOPONEN

2

HOUSE BILL NO. 132

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act prohibiting municipalities from levying a  
7 sales tax on food or nonalcoholic beverages; and  
8 providing for an effective date."

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

10 \* Section 1. AS 29.13.100(23) is amended to read:

11 (23) AS 29.53.415(d) and (e) ([INTEREST ON] sales tax)

12 \* Sec. 2. AS 29.53.415(a) is amended to read:

13 (a) Subject to (e) of this section, a [A] borough may levy and  
14 collect a sales tax not exceeding six percent on sales or rents, and  
15 on services made within the borough. The sales tax may apply to any  
16 or all of these sources. Exemptions may be granted by ordinance.

17 \* Sec. 3. AS 29.53.415 is amended by adding a new subsection to read:

18 (e) A borough may not levy and collect a sales tax on food or  
19 nonalcoholic beverages. This subsection applies to home rule and  
20 general law municipalities.

21 \* Sec. 4. This Act takes effect January 1, 1984.