

Original Sponsor: Rules/Governor

1 IN THE HOUSE BY THE FINANCE COMMITTEE  
2 CS FOR HOUSE BILL NO. 290 (Finance)  
3 IN THE LEGISLATURE OF THE STATE OF ALASKA  
4 FIFTEENTH LEGISLATURE - FIRST SESSION  
5 A BILL  
6 For an Act entitled: "An Act prohibiting municipal sales tax on purchases  
7 made with certain food certificates; and providing  
8 for an effective date."  
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:  
10 \* Section 1. AS 29.45.650(f) is amended to read:  
11 (f) A borough may not levy and collect a sales tax on a purchase  
12 made with (1) food coupons, food stamps, or other type of certificate  
13 issued under 7 U.S.C. 2011 -- 2025 (Food Stamp Act); or (2) food  
14 instruments, food vouchers, or other type of certificate issued under  
15 42 U.S.C. 1786 (Special Supplemental Food Program for Women, Infants,  
16 and Children). This subsection applies to home rule and general law  
17 municipalities.  
18 \* Sec. 2. AS 29.45.700 is amended by adding a new subsection to read:  
19 (d) A city that levies and collects sales and use taxes under  
20 (a) of this section may not levy and collect a sales tax on a purchase  
21 made with (1) food coupons, food stamps, or other types of certifi-  
22 cates issued under 7 U.S.C. 2011 -- 2025 (Food Stamp Act); or (2) food  
23 instruments, food vouchers, or other type of certificate issued under  
24 42 U.S.C. 1786 (Special Supplemental Food Program for Women, Infants,  
25 and Children). This subsection applies to home rule and general law  
26 municipalities.  
27 \* Sec. 3. This Act takes effect July 1, 1987.