

1 IN THE HOUSE

BY WALLIS, HERRMANN AND
ADAMS

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HOUSE BILL NO. 414

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIFTEENTH LEGISLATURE - SECOND SESSION

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A BILL

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For an Act entitled: "An Act imposing a school tax; and providing for an
7 effective date."

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

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* Section 1. AS 43 is amended by adding a new chapter to read:

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CHAPTER 45. SCHOOL TAX.

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Sec. 43.45.011. TAX IMPOSED. There is imposed a school tax of

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\$10 a year upon each person 19 years of age or older employed, includ-

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ing self employed, in the state except a person exempt under

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AS 43.45.051.

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Sec. 43.45.021. COLLECTION OF TAX. The tax imposed under

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AS 43.45.011 shall be paid before April 16 of the calendar year fol-

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lowing the year for which it is imposed. An employer upon the first

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regular payroll after January 1 of each calendar year or, in the cases

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of employees on later payrolls, on the first payroll after employment,

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shall deduct the tax from the employee's salary or other compensation

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and send it to the department. A deduction may not be made in the

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first pay period from the compensation of a person casually employed

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unless the amount earned in the first pay period is \$25 or more.

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Return forms for this purpose shall be provided by the department.

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Sec. 43.45.031. RECORD OF WITHHOLDING. An employer who with-

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holds a school tax under AS 43.45.021 shall furnish to the employee

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upon request a record of the amount of tax withheld from the employee

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on a form provided by the department.

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Sec. 43.45.041. ACCOUNTING AND DISPOSITION OF RECEIPTS. The

1 commissioner of administration shall separately account for money
2 collected under this chapter that the department deposits in the
3 general fund. The annual estimated balance in the account may be used
4 by the legislature to make appropriations for public education.

5 Sec. 43.45.051. PERSONS EXEMPT FROM TAX. Persons in the active
6 military service of the United States are exempt from the payment of
7 the school tax imposed under this chapter.

8 * Sec. 2. APPLICABILITY. The first tax due under this Act is due
9 January 1, 1989, and shall be paid by April 15, 1990.

10 * Sec. 3. This Act takes effect July 1, 1988.