

Original sponsor: Community and Regional
Affairs Committee

1 IN THE SENATE

BY THE FINANCE COMMITTEE

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CS FOR SENATE BILL NO. 282 (Finance)

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIFTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act relating to municipal sales and use taxes."

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

8 * Section 1. AS 29.10.200(43) is amended to read:

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(43) AS 29.45.700(d) [AS 29.45.700(a)] (power of levy)

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* Sec. 2. AS 29.45.650(f) is amended to read:

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(f) A borough may not levy and collect a sales tax on

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(1) a purchase made with food coupons, food stamps, or

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other type of certificate issued under 7 U.S.C. 2011 - 2025 (Food

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Stamp Act);

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(2) a purchase of tickets, chances, bingo cards, or pull-

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tabs in a lottery, raffle, bingo game, pull-tab game, or other game of

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chance licensed under AS 05.15. [THIS SUBSECTION APPLIES TO HOME RULE

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AND GENERAL LAW MUNICIPALITIES.]

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* Sec. 3. AS 29.45.650 is amended by adding a new subsection to read:

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(g) The provisions of (f) of this section apply to home rule and

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general law municipalities.

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* Sec. 4. AS 29.45.700(a) is amended to read:

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(a) A city in a borough that levies and collects areawide sales

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and use taxes may levy sales and use taxes on all sources taxed by the

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borough in the manner provided for boroughs. [THE ASSEMBLY MAY BY

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ORDINANCE AUTHORIZE A CITY TO LEVY AND COLLECT SALES AND USE TAXES ON

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OTHER SOURCES EXCEPT PURCHASES MADE WITH FOOD COUPONS, FOOD STAMPS, OR

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OTHER TYPE OF CERTIFICATE ISSUED UNDER 7 U.S.C. 2011 - 2025 (FOOD

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STAMP ACT). THIS SUBSECTION APPLIES TO HOME RULE AND GENERAL LAW

MUNICIPALITIES.]

* **Sec. 5. AS 29.45.700 is amended by adding a new subsection to read:**

(d) The assembly may by ordinance authorize a city to levy and collect sales and use taxes on other sources except purchases made with food coupons, food stamps, or other type of certificate issued under 7 U.S.C. 2011 - 2025 (Food Stamp Act) and purchases of tickets, chances, bingo cards, or pull-tabs in a lottery, raffle, bingo game, pull-tab game, or other game of chance licensed under AS 05.15. This subsection applies to home rule and general law municipalities.