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Referred: Health, Education &
Social Services and Finance

6-0760A

1 IN THE HOUSE

BY SWACKHAMMER

2

HOUSE BILL NO. 215

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

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SIXTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

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

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

9 * Section 1. FINDINGS AND PURPOSE. (a) The legislature finds that
10 under art. VII, sec. 1, Constitution of the State of Alaska, the legisla-
11 ture is required to establish and maintain a system of public schools. The
12 legislature also finds that this constitutional duty requires that public
13 schools receive additional maintenance and repair work that is not being
14 accomplished by existing funding levels.

15 (b) It is the purpose of this Act to provide additional state funds
16 to make urgent health and safety related repairs to the public schools of
17 the state.

18 * Sec. 2. AS 43 is amended by adding a new chapter to read:

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CHAPTER 45. SCHOOL TAX.

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21 Sec. 43.45.011. TAX IMPOSED. There is imposed a school tax of
22 \$50 a year upon each person 19 years of age or older and employed,
23 including self-employed, in the state. A person who earns less than
24 \$200 in a calendar year is exempt from the tax imposed under this
25 section.

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27 Sec. 43.45.021. COLLECTION OF TAX. The tax imposed under
28 AS 43.45.011 shall be paid before April 16 of the calendar year fol-
29 lowing the year for which it is imposed. An employer upon the first
regular payroll after March 1 of each calendar year or, in the case of
an employee on a later payroll, on the first payroll after employment,

1 shall deduct the tax from the employee's salary or other compensation
2 and send it to the department. A deduction may not be made in the
3 salary or other compensation of a person who (1) is casually employed,
4 until the amount earned from that employer in the calendar year is
5 \$200 or more; or (2) provides proof to the employer that the tax
6 imposed under this section has been paid. The department shall pro-
7 vide a return form for the tax collected under this section.

8 Sec. 43.45.031. RECORD OF WITHHOLDING. An employer who with-
9 holds a school tax under AS 43.45.021 shall furnish to the employee
10 upon request a record of the amount of tax withheld from the employee.
11 The department shall provide a form for that purpose.

12 Sec. 43.45.041. ACCOUNTING AND DISPOSITION OF RECEIPTS. The
13 commissioner of administration shall separately account for money
14 collected under this chapter that the department deposits in the
15 general fund. The annual estimated balance in the account may be used
16 by the legislature to make appropriations for school construction
17 grants.

18 * Sec. 3. This Act takes effect January 1, 1990.