

HOUSE BILL NO. 583
IN THE LEGISLATURE OF THE STATE OF ALASKA
SEVENTEENTH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Introduced: 4/10/92
Referred: Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act imposing a school tax; and providing for an effective date."

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

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

4 CHAPTER 45. SCHOOL TAX.

5 Sec. 43.45.011. TAX IMPOSED. There is imposed a school tax of \$100 a year upon
6 each person 19 years of age or older and employed, including self-employed, in the state.

7 Sec. 43.45.021. COLLECTION OF TAX. The tax imposed under AS 43.45.011 shall
8 be paid before April 16 of the calendar year following the year for which it is imposed. An
9 employer upon the first regular payroll after March 1 of each calendar year or, in the case of an
10 employee on a later payroll, on the first payroll after employment, shall deduct the tax from the
11 employee's salary or other compensation and send it to the department. A deduction may not
12 be made in the salary or other compensation of a person who provides proof to the employer that
13 the tax imposed under this section has been paid. The department shall provide a return form
14 for the tax collected under this section.

- 1 **Sec. 43.45.031. RECORD OF WITHHOLDING.** An employer who withholds a school
2 tax under AS 43.45.021 shall furnish to the employee upon request a record of the amount of tax
3 withheld from the employee. The department shall provide a form for that purpose.
4 • **Sec. 2.** This Act takes effect January 1, 1993.