

SENATE JOINT RESOLUTION NO. 37
IN THE LEGISLATURE OF THE STATE OF ALASKA
SEVENTEENTH LEGISLATURE - SECOND SESSION

BY SENATORS HALFORD, Collins, Uehling, Rodey

Introduced: 1/14/92
Referred: Judiciary

A RESOLUTION

1 Urging the United States Congress to pass legislation prohibiting a state from imposing
2 an income tax on the pension income of a person who is not a resident of that state.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

4 WHEREAS many people have migrated from other states to settle in Alaska, and these persons
5 have made significant contributions to the development of the state; and

6 WHEREAS some of the people who have migrated to Alaska are retired and live on limited and
7 fixed incomes; and

8 WHEREAS many of these persons retire to Alaska with the expectation of being exempt from
9 state income tax and have planned their finances accordingly; and

10 WHEREAS for many of these persons their pension income and the income earned from savings
11 and other investments are barely enough to pay their expenses and offset inflation; and

12 WHEREAS California and a number of other states impose an income tax on pension income
13 originating in those states, even if the person who earns the income resides in another state; and

14 WHEREAS many persons who move to Alaska from other states are forced to pay nonresident
15 income tax to the states they moved from even though they no longer reside in or enjoy the benefits and
16 amenities of those states; and

1 **WHEREAS** the income tax laws of those states have placed an unexpected and frequently
2 insurmountable financial burden on many of Alaska's retired persons; and

3 **WHEREAS** the income tax laws of those states create an unfair and inequitable tax burden on
4 many retirees residing in Alaska and in other states; and

5 **WHEREAS** two bills, H.R. 431 and H.R. 1531, have been introduced into the United States
6 Congress to retroactively prohibit a state from imposing an income tax on the pension income of a
7 person who is not a resident of that state;

8 **BE IT RESOLVED** that the Alaska State Legislature urges the United States Congress to pass
9 retroactive legislation that would prohibit a state from imposing an income tax on the pension income
10 of a person who is not a resident of that state.

11 **COPIES** of this resolution shall be sent to the Honorable Dan Quayle, Vice-President of the
12 United States and President of the U.S. Senate; the Honorable Robert C. Byrd, President Pro Tempore
13 of the U.S. Senate; the Honorable Thomas S. Foley, Speaker of the U.S. House of Representatives; and
14 to the Honorable Ted Stevens and the Honorable Frank Murkowski, U.S. Senators, and the Honorable
15 Don Young, U.S. Representative, members of the Alaska delegation in Congress.