

HOUSE BILL NO. 173
IN THE LEGISLATURE OF THE STATE OF ALASKA
EIGHTEENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE LARSON

Introduced: 2/24/93

Referred: Community & Regional Affairs, Judiciary, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act exempting certain charitable gaming activity from municipal sales and
2 use taxes."

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

4 * Section 1. AS 29.10.200(42) is amended to read:

5 (42) AS 29.45.650(c), (d), (e), [AND] (f), and (i) (sales and use tax)

6 * Sec. 2. AS 29.45.650 is amended by adding a new subsection to read:

7 (i) A borough may not levy or collect a sales tax on sales, rents, and services,
8 or a use tax on the storage, use, or consumption of personal property of a charitable
9 gaming activity to the extent the activity is conducted by a permittee under a permit
10 issued to that permittee under AS 05.15.

11 * Sec. 3. AS 29.45.700(a) is amended to read:

12 (a) A city in a borough that levies and collects areawide sales and use taxes
13 may levy sales and use taxes on all sources taxed by the borough in the manner
14 provided for boroughs. Except as provided in (d) of this section and AS 29.45.650(i).

- 1 the assembly may by ordinance authorize a city to levy and collect sales and use taxes
2 on other sources.