

Introduced: 5/28/75  
Referred: State Affairs and  
Finance

1 IN THE HOUSE

BY SULLIVAN

2 HOUSE BILL NO. 526

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to withholding under the Alaska Net  
7 Income Tax; and providing for an effective date."

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

9 \* Section 1. AS 43.20.170(a) is amended to read:

10 (a) Every employer making payment of wages or salaries shall  
11 deduct and withhold a tax in the amount of 20.5 per cent of the tax  
12 deducted and withheld under secs. 3401; 3402(a) - (1) and (n); 3403;  
13 3404; 3502(b); 3504; 6011(a); 6051; 6081; 6415; 6501(a), (b)(2), (c)(1) -  
14 (3); 6502(a); 6513(c); 6611(a), (b), (d); 6651(a); 6659; 6674; 7204;  
15 7205 of the Internal Revenue Code of 1954, except that in the case of an  
16 employee whose wage or salary includes cost-of-living allowance which  
17 is exempt from the federal income tax, the amount deducted and withheld  
18 under this subsection shall be determined as if the cost-of-living  
19 allowance is not exempt. Every employer making a deduction and a  
20 withholding shall furnish to the employee upon request a record of the  
21 amount of tax withheld from the employee on a form prescribed, prepared,  
22 and furnished by the commissioner of revenue.

23 \* Sec. 2. AS 43.20.170(b) is amended to read:

24 (b) The rules with respect to withholding of tax set out in secs.  
25 3402(a) - (1) and (n); 3502(b); 6414 of the Internal Revenue Code of  
26 1954 apply with respect to this section as though fully set out in this  
27 section. Remittance of taxes withheld shall be accompanied by returns  
28 on forms prescribed by the department.

29 \* Sec. 3. This Act takes effect immediately in accordance with AS 01.10...

1 070(c).

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Introduced: 2/12/76  
Referred: State Affairs and  
Finance

1 IN THE HOUSE

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AMENDMENT #1

OFFERED IN THE HOUSE:

BY: State Affairs

To: \_\_\_\_\_ HOUSE BILL No. 526

SENATE BILL No. \_\_\_\_\_

PAGE: 1

LINE: 15

Delete "\$100" and insert "\$190" in its place.

PAGE 1, LINE 17

Delete "\$1,200" and insert "\$2,300" in its place.

# MEMORANDUM

# State of Alaska

TO: R. D. Stevenson  
Special Assistant to the Commissioner  
Department of Revenue

DATE: February 17, 1976

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins  
Director  
Audit Division

SUBJECT: SSHB 526

The Sponsor Substitute for House Bill 526 removes the major objection which we had to the original bill. As re-drafted, this bill would allow an employee to file a W-4E with his employer if he will not earn in excess of \$100 a month or \$1,200 a year.

Our only objection to this legislation which remains is a philosophical one. There is an extremely small number of individuals in the State, mainly students, who will be able to take advantage of this provision. This then amounts to specialized legislation for a very limited minority of the tax paying public. Further, we feel it is an excellent educational process for students to realize that when they become employed and earn wages, certain responsibilities follow thereafter, one of which is preparing and filing an income tax return.

GLJ/bjm .

Attachment

THE LEGISLATURE OF THE STATE OF ALASKA

FISCAL NOTE

Second Session - Ninth Legislature

I. REQUEST

Bill No.                      Sponsor Substitute for House Bill No. 526  
 Title: Act relating to withholding under the Alaska Net Income Tax Act.  
 Requested by: R. D. Stevenson Date: 2-13-76  
 Return Date Requested: 2-17-76  
 Agency: Revenue Program: Audit

II. FISCAL DETAIL

Budget Request Unit(s) Affected: None

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 76	FY 77	FY 78	FY 79	FY 80	FY 81
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	None	None	None	None	None	None

B. FUNDING: (Thousands of dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER						

C. POSITIONS: None

PERMANENT/TEMPORARY	/	/	/	/	/	/
MAN MONTHS (P./T.)	/	/	/	/	/	/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

N/A

IV. ATTACHMENTS See memo dated February 17, 1976 attached.

V. DATE: 2-17-76 PREPARED BY: *Ray Jenkins*

Original: Legislative Finance  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)

Introduced: 5/28/75  
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BY: State Affairs

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SENATE BILL No. \_\_\_\_\_

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GLJ/bjm

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Second Session - Ninth Legislature

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Budget Request Unit(s) Affected: None

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 76	FY 77	FY 78	FY 79	FY 80	FY 81
100 PERSONAL SERVICES						
200 TRAVEL						
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TOTAL	None	None	None	None	None	None

B. FUNDING: (Thousands of dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER						

C. POSITIONS: None

PERMANENT/TEMPORARY	/	/	/	/	/	/
MAN MONTHS (P./T.)	/	/	/	/	/	/

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V. DATE: 2-17-76 PREPARED BY: Ray Jenkins

Original: Legislative Finance  
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Introduced: 5/28/75  
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BY: State Affairs

To: \_\_\_\_\_ HOUSE BILL No. 526

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FISCAL NOTE  
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Budget Request Unit(s) Affected: None

A. EXPENDITURES: (Thousands of dollars)

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TOTAL	None	None	None	None	None	None

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C. POSITIONS: None

PERMANENT/TEMPORARY	/	/	/	/	/	/
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N/A

IV. ATTACHMENTS See memo dated February 17, 1976 attached.

V. DATE: 2-17-76 PREPARED BY: *Ray Jenkins*

Original: Legislative Finance  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)

COMMITTEE REPORT

2/18/76

HOUSE

Mr. Speaker:

Date \_\_\_\_\_

The Committee on FINANCE has had SSHB 526

under consideration. A Majority of the members of the Committee

( ) recommends it DO PASS

( ) recommends it DO NOT PASS

( ) recommends it DO PASS WITH ATTACHED AMENDMENT(S)

( ) recommends it BE REPLACED WITH CS FOR \_\_\_\_\_ AND THAT

CS FOR \_\_\_\_\_ DO PASS

( ) "and" recommends it BE REFERRED TO THE \_\_\_\_\_

COMMITTEE

( ) reports it back WITHOUT RECOMMENDATION

( ) "other"

Members signing the Majority report:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Members NOT concurring in the Majority report:

\_\_\_\_\_ recommends:

\_\_\_\_\_ recommends:

\_\_\_\_\_ recommends:

\_\_\_\_\_ recommends:

\_\_\_\_\_ recommends:

\_\_\_\_\_ Chairman

"An Act relating to withholding under the Alaska Net Income Tax Act."

COMMITTEE REPORT

2/12/76

HOUSE

FINANCE

Mr. Speaker:

Date 2-17-76

The Committee on STATE AFFAIRS has had SSHB 526

under consideration. A Majority of the members of the Committee

( ) recommends it DO PASS

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Members signing the Majority report:

Joe McKinnon \_\_\_\_\_  
John Benson \_\_\_\_\_  
Mr. Mr. O'Keefe \_\_\_\_\_  
John J. Hall \_\_\_\_\_  
Mr. Seaton \_\_\_\_\_

Members NOT concurring in the Majority report:

\_\_\_\_\_ recommends:

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Joe McKinnon Chairman

AMENDMENT ~~##~~ 1

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By: State Affairs

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ALASKA STATE LEGISLATURE

..... Legislature ..SECOND Session

SPONSOR SUBSTITUTE  
HOUSE ..... NO. 526..

By ..SULLIVAN.....

"An Act relating to withholding  
under the Alaska Net Income  
Tax Act."

Ak. Net Income Tax Act/withholding

Introduced in the House ...8/30..., 19..76

HISTORY IN THE HOUSE

19 76	Read first time and referred to Committee on State Affairs and Finance												
Feb 12	Reported back with recommendation that												
	Read second time and												
	Read third time and												
	<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused		
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Yeas	Yeas												
Nays	Nays												
Absent	Absent												
Excused	Excused												
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Absent	Absent												
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	Reported correctly engrossed Signed by Speaker Sent to Senate												
CHIEF CLERK OF THE HOUSE													

HISTORY IN THE SENATE

19	Read first time and referred to Committee on												
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	Read second time and												
	Read third time and												
	<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused		
PASS	Effective Date												
Yeas	Yeas												
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Excused	Excused												
	<table border="0"> <tr> <td colspan="2">Reconsideration</td> </tr> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	Reconsideration		PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused
Reconsideration													
PASS	Effective Date												
Yeas	Yeas												
Nays	Nays												
Absent	Absent												
Excused	Excused												
	Reported correctly engrossed Signed by President Returned to House												
SECRETARY OF THE SENATE													

HISTORY IN THE HOUSE

19	Received from Senate
	Reported correctly enrolled
	Sent to Governor
	..... By Governor
	Filed with Lt. Governor
	Chapter No. ....