

COMMITTEE REPORT

3/13/75

SENATE

Mr. President:

Date _____

The Committee on FINANCE has had SB 176 exempting persons of age 65 and over from school tax 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:

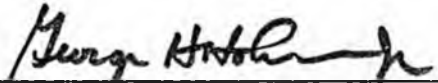
_____ recommends:

_____ Chairman

SENATE JOURNAL

COMMITTEE REPORT ON SENATE BILL 176

It is the intent of the Senate Health, Education and Social Services Committee in passing out Senate Bill 176, exempting persons of age 65 or over from the school tax, to give the elder citizens of Alaska a tax reduction. Most senior citizens are on a fixed income, and this bill will provide some mild tax relief.



George Hohman
Chairman
Health, Education and Social
Services Committee

COMMITTEE REPORT

Finance

2/18/75

SENATE

Mr. President:

Date 3-13-75

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- "other"

Members signing the Majority report:

<u>Hoban</u>	<u>Seaman</u>	_____
<u>Gene Chan</u>		_____
<u>Mike Colletta</u>		_____
<u>Brad Bradley</u>		_____

Members NOT concurring in the Majority report:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

Gene Hoban Chairman

176
Introduced: 2/18/75
Referred: Health, Education
and Social Services and
Finance

1 IN THE SENATE

BY MELAND AND ZIEGLER

2 SENATE BILL NO. 176

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE -- FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act exempting persons of age 65 and over from the
7 school tax; and providing for an effective date."

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

9 * Section 1. AS 43.45.010(a) is amended to read:

10 (a) There is imposed a school tax of \$10 a year upon each person
11 at least 19 but less than 65 years of age [19 YEARS OF AGE OR OLDER]
12 gainfully employed in the state or on the waters of the state. except (1)
13 a married person who is unemployed and entirely dependent upon the income
14 of her husband and whose husband has paid a school tax, and (2) a person
15 exempt under sec. 20 of this chapter.

16 * Sec. 2. This Act takes effect January 1, 1976.
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ALASKA STATE LEGISLATURE

NINTH... Legislature FIRST... Session

SENATE BILL..... NO. 176..

By MELAND AND ZIEGLER.....

"An Act exempting persons of age 65 and over from the school tax; and providing for an effective date."

exempting persons 65 from school tax

Introduced in the Senate 2/18, 19... 75

HISTORY IN THE SENATE

19 75 Read first time and referred to Committee on

2 18 Health, Education and Social Services and Finance

3 13 Reported back with recommendation that *HESS!*
Repass - To Finance

Read second time and

Read third time and

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
Sent to House

SECRETARY OF THE SENATE

HISTORY IN THE HOUSE

19 Read first time and referred to Committee on

Reported back with recommendation that

Read second time and

Read third time and

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 Speaker
Returned to Senate

CHIEF CLERK OF THE HOUSE

HISTORY IN THE SENATE

19 Received from House

Reported correctly enrolled

Sent to Governor

..... By Governor

Filed with Lt. Governor

Chapter No.

ALASKA STATE LEGISLATURE

NINTH... Legislature FIRST... Session

SENATE BILL..... NO. 176...

By MELAND AND ZIERLER.....

"An Act exempting persons of age 65 and over from the school tax and providing for an effective date."

Exempting persons 65 from school tax

Introduced in the Senate 2/16, 1975

HISTORY IN THE SENATE

19 75

Read first time and referred to Committee on

2 18

Health, Education and Social Services and Finance

3 13

Reported back with recommendation that

Hess; Re-pass - To Finance

Read second time and

Read third time and

PASS Effective Date
Yeas Yeas
Nays Nays
Absent Absent
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Reconsideration

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CHIEF CLERK OF THE HOUSE

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19

Received from House

Reported correctly enrolled

Sent to Governor

..... By Governor

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Chapter No.

THE LEGISLATURE OF THE STATE OF ALASKA
FISCAL NOTE

Second Session - Ninth Legislature

I. REQUEST

Bill No. S B 176
 Title: An Act exempting persons of age 65 and over from the School Tax
 Requested by: James D. Fennel Date: December 5, 1975
 Return Date Requested: January 1, 1976
 Agency: Department of Revenue Program: Audit Division

II. FISCAL DETAIL

Budget Request Unit(s) Affected: Audit Division

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	-0-	-0-	-0-	-0-	-0-	-0-

B. FUNDING: (Thousands of dollars)

GENERAL FUND	(73.6)	(77.5)	(71.0)	(66.5)	(68.6)	(71.7)
FEDERAL FUNDS						
OTHER						

C. POSITIONS:

PERMANENT/TEMPORARY	0-	0-	0-	0-	0-	0-
MAN MONTHS (P./T.)	0-	0-	0-	0-	0-	0-

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

See attached memorandum to Mr. R.D. Stevenson from Mr. Darrell D. Knox dated December 23, 1975

IV. ATTACHMENTS

V. DATE: December 23, 1975 PREPARED BY: Darrell D. Knox

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

Darrell D. Knox
 Deputy Director
 Audit Division

Introduced: 2/18/75
Referred: Health, Education
and Social Services and
Finance

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BY MELAND AND ZIEGLER

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3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

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14 of her husband and whose husband has paid a school tax, and (2) a person
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MEMORANDUM

State of Alaska

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

DATE: December 23, 1975

FILE NO:

TELEPHONE NO:

FROM: Darrell D. Knox *DK*
 Deputy Director
 Audit Division

SUBJECT: Senate Bill No. 176

The following data is submitted for your information concerning Senate Bill 176. The following data was obtained from the U.S. Bureau of Labor Statistics since Alaska Department of Labor and the Federal Social Security Administration did not have any statistics readily available. The total Alaskan work force was developed from the Revenue projections for School Tax.

I. Net Loss to Treasury

<u>Fiscal Year</u>	<u>Total Alaskan Work Force</u>		<u>Percent of Work Force over 65 yrs. old (Nat'l Avg.) (A)</u>		<u>Alaskan Work Force over 65 yrs. old</u>		<u>Present School Tax rate</u>	<u>Net loss to Treasury</u>
1976	225,840	x	3.26%	=	7,362	x	\$10.00	\$73,620
1977	237,690	x	3.26%	=	7,749	x	\$10.00	\$77,490
1978	217,690	x	3.26%	=	7,097	x	\$10.00	\$70,970
1979	203,820	x	3.26%	=	6,645	x	\$10.00	\$66,450
1980	210,370	x	3.26%	=	6,858	x	\$10.00	\$68,580
1981	219,840	x	3.26%	=	7,167	x	\$10.00	\$71,670
TOTAL								<u>\$428,780</u>

(A) Based upon several years experience this percentage is fairly constant.

II. Administrative Problems

The proposed bill would not cause any administrative problems for our division as this area is presently controlled with proper audit procedures. There would not be any additional or reduction of audit staff time involved in this area.

If I can be of any further assistance in this matter please contact me.

DDK/mdg

March 14, 1975

The Honorable Bill Ray, Chairman
Senate Finance Committee
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

Dear Senator Ray:

re Senate Bill No. 176

With respect to Senate Bill No. 176, an Act exempting persons of age 65 and over from the school tax, I am enclosing a copy of a memorandum from Darrell D. Knox, Audit Supervisor, Department of Revenue, which describes from information available the estimated net tax loss for the fiscal years 1976 through 1980.

For your information, since the inception of the imposition of the School Tax in 1943, there has been a variance of ages and taxes as the following research discloses:

<u>Chapter No.</u>	<u>Age Ranges</u>	<u>Tax</u>	<u>Dates Inclusive</u>	<u>Remarks</u>
38, SLA 1943	21 - 55	\$ 5.00	1943-1956	
41, SLA 1957	21 - 55	\$ 7.50	1957	Amended by CH 175, SLA 1957
175, SLA 1957	21 - 60	\$10.00	1957-1958	
149, SLA 1959	19 or over	\$10.00	1959	
179, SLA 1960	19 or over	\$10.00	1960 to date	Technical changes

In reviewing the proposed legislation with Commissioner Gallagher the possible tax loss would be minimal in relation to total school tax collections and that in the past senior citizens or persons 65 years of age and over who are Alaska residents have been accorded other tax relief in (1) sports fishing and hunting licenses; (2) property taxes; (3) additional income tax personal exemptions; and, in certain cases, (4) Alaska Longevity bonus program monthly payments.

If you or any members of the Senate Finance Committee have any questions on the material submitted, kindly advise the writer by telephone at 465-2397 and I will contact Darrell D. Knox, Audit Supervisor, Department of Revenue, to furnish further material or appear for testimony.

Very truly yours,

R. D. Stevenson
Special Assistant

RDS:rl
Enclosure

cc Darrell D. Knox

The Commerce Committee has had HOUSE JOINT RESOLUTION NO. 14 (excursion air fares of Alaska Airlines) under consideration and the committee reports it back as follows: Senator Kerttula, Chairman, recommends "do pass"; Senators Ziegler and Colletta signed "no recommendation."

HJR
14

HOUSE JOINT RESOLUTION NO. 14 was referred to the Rules Committee.

The Health, Education and Social Services Committee has had SENATE BILL NO. 50 (year-round school programs within local school districts) under consideration and the committee recommends it do pass. The report was signed by Senator Holman, Chairman, and concurred in by Senators Bradley, Chance, Colletta and Ferguson.

SB
50

SENATE BILL NO. 50 was referred to the Finance Committee.

The following letter accompanied the above committee report on SENATE BILL NO. 50:

"COMMITTEE REPORT ON SENATE BILL 50

Senate Bill 50 allows local schools an option in scheduling their school year. The Senate Health, Education and Social Services Committee feels this option is necessary in many Alaskan communities, as fishing and other community schedules often make a standard school year an unnecessary burden to the local community. Therefore, the Senate Health, Education and Social Services Committee recommends Senate Bill 50 do pass.

George Holman
George Holman
Chairman
Health, Education and Social
Services Committee

The Health, Education and Social Services Committee has had SENATE BILL NO. 176 (exemption portions of age 55 and over from school tax) under consideration and the committee recommends it do pass. The report was signed by Senator Holman, Chairman, and concurred in by Senators Chance, Colletta, Bradley and Ferguson.

SR
176

SENATE BILL NO. 176 was referred to the Finance Committee.

The following letter accompanied the above committee report on SENATE BILL NO. 176:

1

February 20, 1975

The Honorable George Holman, Chairman
Senate HESS Committee
Alaska State Legislature
State Capitol Building
Juneau, AK 99801

Dear Senator Holman:

re Senate Bill No. 176

Your letter dated February 18, 1975 addressed to Mr. Sterling Callagher, Commissioner, Department of Revenue concerning Senate Bill No. 176 and Act exempting persons of age 65 and over from the school tax has been referred to the writer for review and reply.

Enclosed is a copy of a memorandum from Darrell D. Knox, Audit Supervisor, Audit Division of the Department of Revenue which describes from information available the estimated net tax loss for the fiscal years 1976 through 1980.

For your information since the inception of the imposition of the School Tax in 1943 there has been a variance of ages and taxes as the following research discloses:

<u>Chapter No.</u>	<u>Age Ranges</u>	<u>Tax</u>	<u>Dates Inclusive</u>	<u>Remarks</u>
38, SLA 1943	21 - 55	\$ 5.00	1943-1956	
41, SLA 1957	21 - 55	\$ 7.50	1957	Amended by CII 175, SLA 1957
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149, SLA 1959	19 or over	\$10.00	1959	
179, SSIA 1960	19 or more	\$10.00	1960 to date	Technical changes

In reviewing the proposed legislation with Commissioner Callagher the possible tax loss would be minimal in relation to total school tax collections and that in the past senior citizens or persons 65 years of age and over who are Alaska residents have been accorded other tax relief in (1) sports fishing and hunting licenses; (2) property taxes (3) additional income tax personal exemptions and in certain cases (4) Alaska longevity bonus program monthly payments.

Senator George Hohman

-2-

February 20, 1975

If you have any questions on the material submitted, kindly advise the writer at 465-2397 and I will contact Darrell D. Knox, Audit Supervisor, Department of Revenue or other personnel at your request to appear before the Senate HESS Committee.

Very Truly yours,

R. D. Stevenson
Special Assistant

RDS:sp

Enclosures

cc Sterling Gallagher
Commissioner of Revenue

Darrell D. Knox
Audit Supervisor
Department of Revenue

MEMORANDUM

State of Alaska

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

DATE: February 19, 1975

FILE NO:

TELEPHONE NO:

FROM: Darrell D. Knox
Audit Supervisor II
Audit Division

SUBJECT: Senate Bill No. 176

The following data is submitted for your information concerning Senate Bill 176. The data was obtained from the U.S. Bureau of Labor Statistics since the Alaska Department of Labor and the Federal Social Security Administration did not have any statistics readily available.

I. Net Loss to Treasury

<u>Fiscal Year</u>	<u>Total Alaskan Work Force</u>		<u>Percent of Work Force Over 65 Yrs. Old (National Average)</u>	<u>(A)</u>	<u>Alaskan Work Force Over 65 Yrs. Old</u>		<u>Present School Tax Rate</u>	<u>Net Loss To Treasury</u>
1976	193,970	x	3.26%	=	6,323	x	\$10	= \$ 63,230
1977	198,130	x	3.26%	=	6,459	x	\$10	= \$ 64,590
1978	196,080	x	3.26%	=	6,392	x	\$10	= \$ 63,920
1979	203,820	x	3.26%	=	6,644	x	\$10	= \$ 66,440
1980	210,370	x	3.26%	=	6,858	x	\$10	= \$ 68,580
							TOTAL	<u>\$326,760</u>

A. Based upon several years experience, this percentage is fairly constant.

II. Administration Problems

The proposed bill would not cause any administrative problems for our division as this area is presently controlled with proper audit procedures. There would not be any addition or reduction of staff time involved in this area either.

If I can be of further assistance in this matter, please call.

DDK/bjm

Labor Force Participation

337

No. 513. LABOR FORCE AND PARTICIPATION RATES, 1960 to 1973, AND PROJECTIONS TO 1990, BY RACE, SEX, AND AGE

(Persons 16 years old and over. Annual averages. Rate is based on total population as of July and represents the proportion of each age group in the labor force (employed, unemployed, or in the Armed Forces). Projections based on trends in labor force participation rates between 1957 and 1973)

RACE, SEX, AND AGE	TOTAL LABOR FORCE (in millions)								PARTICIPATION RATES (percent)							
	1960	1970	1971	1972	1973	1980	1985	1990	1960	1970	1971	1972	1973	1980	1985	1990
Total	72.1	85.9	86.9	89.0	91.0	101.8	107.7	112.0	59.2	69.3	69.0	69.2	69.5	69.5	61.3	61.5
White	61.2	76.4	77.3	79.1	80.7	(NA)	(NA)	(NA)	58.8	69.2	69.0	61.1	69.0	(NA)	(NA)	(NA)
Male.....	41.1	48.8	49.3	50.0	50.6	(NA)	(NA)	(NA)	52.8	70.7	70.2	69.3	70.0	(NA)	(NA)	(NA)
Female.....	20.1	27.6	28.0	29.1	30.1	(NA)	(NA)	(NA)	36.0	42.0	42.1	43.3	43.6	(NA)	(NA)	(NA)
Negro and other	7.9	9.5	9.6	9.9	10.3	(NA)	(NA)	(NA)	63.0	61.1	69.2	69.8	59.0	(NA)	(NA)	(NA)
Male.....	4.8	5.5	5.5	5.6	5.9	(NA)	(NA)	(NA)	89.1	74.7	73.2	74.7	72.3	(NA)	(NA)	(NA)
Female.....	3.1	4.0	4.1	4.3	4.5	(NA)	(NA)	(NA)	47.2	48.9	48.6	45.7	48.9	(NA)	(NA)	(NA)
Male	48.5	54.3	54.8	55.7	56.4	62.6	68.0	68.4	82.4	79.2	78.5	78.5	78.3	78.0	78.3	78.4
16-19 years.....	3.2	4.4	4.8	4.8	5.0	4.7	4.0	3.9	58.0	57.5	57.1	59.2	60.8	56.0	55.5	55.4
16 and 17 years.....	1.3	1.8	1.9	2.0	2.1	1.9	1.6	1.9	45.9	46.7	46.5	47.8	49.8	45.9	45.6	45.4
18 and 19 years.....	1.8	2.6	2.6	2.8	2.9	2.8	2.4	2.4	73.1	68.8	68.1	71.1	72.2	65.8	65.1	64.0
20-21 years.....	4.9	7.4	7.6	7.8	8.0	8.9	8.5	7.3	88.5	85.1	83.7	84.8	85.6	83.0	82.4	82.1
25-31 years.....	10.9	12.0	12.3	12.8	13.5	17.5	19.1	19.9	95.1	95.0	95.0	94.7	94.6	94.6	94.0	94.4
35-41 years.....	11.5	10.8	10.7	10.6	10.6	11.9	11.6	17.4	96.4	95.7	95.4	95.5	95.4	95.1	94.9	94.7
45-51 years.....	9.6	10.7	10.5	10.5	10.5	9.5	9.7	10.9	94.3	92.5	92.6	92.3	91.9	91.9	91.7	91.5
55-61 years.....	6.4	7.1	7.1	7.1	7.0	7.7	7.7	7.3	85.2	81.5	80.7	79.5	77.2	79.1	78.1	77.5
65 years and over.....	2.4	2.2	2.1	2.0	1.9	2.1	2.1	2.1	32.2	28.8	24.6	23.3	21.8	21.2	20.0	19.3
Female	23.9	31.6	32.1	33.3	34.6	39.2	41.7	43.7	37.1	42.8	42.8	43.3	44.2	45.0	45.6	45.9
16-19 years.....	2.1	3.3	3.3	3.6	3.8	3.7	3.2	3.2	39.1	43.7	43.2	45.7	47.6	45.5	46.4	47.0
16 and 17 years.....	1.8	1.3	1.3	1.5	1.6	1.4	1.2	1.2	28.6	34.6	34.0	36.1	38.8	36.0	36.7	37.2
18 and 19 years.....	1.3	1.9	2.0	2.1	2.2	2.2	2.0	2.0	51.0	53.4	52.9	55.4	56.7	54.8	55.7	59.1
20-21 years.....	2.6	4.9	5.1	5.3	5.6	6.6	6.5	5.8	40.1	57.5	57.1	58.9	61.0	63.4	64.9	66.2
25-31 years.....	4.2	5.7	5.9	6.5	7.2	9.3	10.3	10.7	35.8	41.8	45.5	47.5	44.9	54.2	54.9	51.5
35-41 years.....	5.3	6.0	6.0	6.0	6.1	6.9	8.6	10.2	43.1	50.0	51.3	51.8	53.1	53.2	54.4	55.2
45-51 years.....	5.2	6.5	6.6	6.6	6.6	6.5	6.5	7.4	49.3	54.0	53.8	53.8	53.4	53.2	57.4	58.0
55-61 years.....	3.0	4.2	4.2	4.2	4.2	5.1	5.2	5.0	35.7	42.5	42.4	41.8	40.8	41.7	45.1	45.8
65 years and over.....	1.0	1.1	1.1	1.1	1.1	1.2	1.3	1.3	10.5	9.2	9.0	8.8	8.4	8.6	8.5	8.3

NA Not available. * Based on revised population estimates; differ from figures in table 512.

Source: U.S. Bureau of Labor Statistics, *Special Labor Force Reports*.

No. 514. LABOR FORCE—PERCENT DISTRIBUTION, BY AGE AND SEX: 1950 TO 1973

(Prior to 1960, excludes Alaska and Hawaii. Includes Armed Forces abroad. See headnote, table 512. See also *Historical Statistics, Colonial Times to 1957*, series D 13-25, for similar but not exactly comparable data)

ITEM	Total	16-19 years	20-24 years	25-34 years	35-44 years	45-54 years	55-64 years	65 and over
Total: 1950.....	100.0	7.1	12.4	23.7	22.1	15.0	12.0	4.8
1960.....	100.0	7.3	16.0	20.9	23.1	20.7	13.0	4.4
1965.....	100.0	8.2	12.1	19.4	22.3	20.5	13.4	4.0
1970.....	100.0	8.9	14.3	20.6	19.5	19.8	13.1	3.7
1971.....	100.0	9.0	14.6	20.9	19.1	19.7	13.1	3.6
1972.....	100.0	9.4	14.8	21.7	18.7	19.1	12.8	3.5
1973.....	100.0	9.7	15.0	22.7	18.4	18.7	12.3	3.3
Male: 1950.....	100.0	6.2	11.5	24.3	21.9	17.9	12.8	5.4
1960.....	100.0	6.5	10.4	22.4	21.2	19.7	13.1	4.7
1965.....	100.0	7.5	11.6	20.9	22.0	19.9	13.3	4.2
1970.....	100.0	8.1	13.6	22.0	19.9	19.3	13.1	4.0
1971.....	100.0	8.2	13.9	22.4	19.5	19.2	13.0	3.8
1972.....	100.0	8.6	14.0	23.0	19.1	18.8	12.8	3.6
1973.....	100.0	8.9	14.2	23.8	18.7	18.5	12.4	3.4
Female: 1950.....	100.0	9.3	14.6	22.3	22.6	18.1	10.0	3.2
1960.....	100.0	8.9	11.1	17.8	22.8	22.7	12.8	3.9
1965.....	100.0	9.6	12.9	16.5	21.8	21.8	13.7	3.7
1970.....	100.0	10.3	15.5	18.1	18.9	20.7	13.2	3.3
1971.....	100.0	10.3	15.8	18.5	18.5	20.5	13.1	3.3
1972.....	100.0	10.7	16.0	19.6	18.1	19.7	12.7	3.3
1973.....	100.0	11.0	16.3	20.8	17.8	19.0	12.1	3.0

Source: U.S. Bureau of Labor Statistics, *Employment and Earnings*, monthly.

Labor Force Participation

337

No. 543. LABOR FORCE AND PARTICIPATION RATES, 1960 to 1973, AND PROJECTIONS TO 1990, BY RACE, SEX, AND AGE

[Persons 16 years old and over. Annual averages. Rate is based on total population as of July and represents the proportion of each age group in the labor force (employed, unemployed, or in the Armed Forces). Projections based on trends in labor force participation rates between 1967 and 1973]

RACE, SEX, AND AGE	TOTAL LABOR FORCE (millions)								PARTICIPATION RATES (percent)							
	1960 ¹	1970	1971	1972	1973	1980	1985	1990	1960 ¹	1970	1971	1972	1973	1980	1985	1990
Total.....	72.1	85.9	86.9	89.0	91.0	101.8	107.7	112.6	59.2	60.3	60.0	60.2	60.5	60.6	61.3	61.5
White.....	61.2	76.1	77.3	79.1	80.7	(NA)	(NA)	(NA)	58.8	60.2	60.0	61.1	60.6	(NA)	(NA)	(NA)
Male.....	41.1	48.8	49.3	50.0	50.6	(NA)	(NA)	(NA)	52.0	59.7	59.2	60.3	59.0	(NA)	(NA)	(NA)
Female.....	20.1	27.3	28.0	29.1	30.1	(NA)	(NA)	(NA)	36.0	42.0	42.1	43.3	43.6	(NA)	(NA)	(NA)
Negro and other.....	7.9	9.8	9.6	9.9	10.3	(NA)	(NA)	(NA)	63.0	61.1	60.2	60.8	59.0	(NA)	(NA)	(NA)
Male.....	4.8	5.5	5.5	5.6	5.9	(NA)	(NA)	(NA)	80.1	73.7	73.2	71.7	72.3	(NA)	(NA)	(NA)
Female.....	3.1	4.0	4.1	4.3	4.5	(NA)	(NA)	(NA)	47.2	48.9	48.6	48.7	48.5	(NA)	(NA)	(NA)
Male.....	48.0	61.3	61.8	63.7	66.6	62.0	66.0	68.9	62.4	70.2	70.5	70.5	70.3	70.6	70.3	70.4
16-19 years.....	3.2	4.4	4.6	4.8	5.0	4.7	4.0	3.9	58.6	57.0	57.1	59.2	60.8	56.0	57.5	55.4
16 and 17 years.....	1.3	1.8	1.9	2.0	2.1	1.9	1.0	1.5	45.9	36.7	36.5	37.8	39.8	35.9	35.6	45.4
18 and 19 years.....	1.8	2.6	2.6	2.8	2.9	2.8	2.4	2.4	73.1	68.8	69.1	71.1	71.2	65.8	65.1	61.0
20-24 years.....	4.9	7.1	7.6	7.8	8.0	8.0	8.5	7.4	88.9	85.1	83.7	81.8	85.6	83.0	82.4	82.1
25-34 years.....	10.9	12.0	12.3	12.8	13.5	17.5	19.1	19.9	95.1	95.0	95.0	91.7	91.6	91.4	91.4	91.4
35-44 years.....	11.5	10.8	10.7	10.6	10.6	11.9	11.0	17.4	95.1	95.7	95.1	95.5	95.1	91.9	91.7	91.7
45-54 years.....	9.6	10.5	10.5	10.5	10.5	9.9	9.7	10.9	91.3	92.9	92.6	92.3	91.9	91.9	91.7	91.5
55-64 years.....	6.4	7.1	7.1	7.1	7.0	7.7	7.7	7.3	85.2	81.5	81.7	79.8	77.2	79.1	78.1	77.5
65 years and over.....	2.1	2.2	2.1	2.0	1.9	2.1	2.1	2.1	32.9	25.8	24.6	23.3	21.8	21.2	20.0	19.3
Female.....	23.2	31.0	32.1	33.3	31.6	39.2	41.7	43.7	37.1	42.8	42.8	43.3	41.2	45.0	45.0	45.9
16-19 years.....	2.1	3.3	3.3	3.6	3.8	3.7	3.2	3.2	39.1	43.7	43.2	45.7	47.6	45.5	46.1	47.0
16 and 17 years.....	.8	1.2	1.3	1.5	1.6	1.4	1.2	1.2	28.0	31.0	31.0	35.4	38.8	36.0	36.7	37.2
18 and 19 years.....	1.3	1.9	2.0	2.1	2.2	2.0	2.0	51.0	53.4	52.9	55.4	50.7	51.5	55.7	50.1	
20-24 years.....	2.6	4.9	5.1	5.3	5.6	6.6	6.5	5.8	40.1	57.5	57.1	58.9	61.0	63.4	61.9	65.2
25-34 years.....	4.2	5.7	5.9	6.5	7.2	9.3	10.3	10.7	35.8	41.8	41.5	47.5	44.9	43.2	40.9	51.5
35-44 years.....	5.3	6.0	6.0	6.0	6.1	6.9	8.6	10.2	43.1	50.9	51.3	51.8	53.1	53.2	51.4	55.2
45-54 years.....	5.2	6.5	6.6	6.6	6.6	6.5	6.5	7.4	41.3	51.0	51.8	53.5	51.1	53.2	57.4	55.0
55-64 years.....	3.0	4.2	4.2	4.2	4.2	5.1	5.2	5.0	35.7	42.5	42.1	41.8	40.8	41.7	45.1	45.8
65 years and over.....	1.0	1.1	1.1	1.1	1.1	1.2	1.3	1.4	10.5	9.2	9.0	8.8	8.4	8.6	8.6	8.3

NA Not available. ¹ Based on revised population estimates; differ from figures in table 512.
Source: U.S. Bureau of Labor Statistics, *Special Labor Force Reports*.

No. 544. LABOR FORCE—PERCENT DISTRIBUTION, BY AGE AND SEX: 1950 TO 1973

[Prior to 1960, excludes Alaska and Hawaii. Includes Armed Forces abroad. See headnote, table 512. See also *Historical Statistics, Colonial Times to 1957*, series D 13-25, for similar but not exactly comparable data]

ITEM	Total	16-19 years	20-24 years	25-34 years	35-44 years	45-54 years	55-64 years	65 and over
Total: 1950.....	100.0	7.1	12.4	23.7	22.1	18.0	12.0	4.8
1960.....	100.0	7.3	10.6	20.9	23.1	20.7	13.0	4.4
1965.....	100.0	6.2	12.1	19.4	22.3	20.5	13.4	4.0
1970.....	100.0	8.0	14.3	20.6	19.5	10.8	13.1	3.7
1971.....	100.0	9.0	14.6	20.0	19.1	19.7	13.1	3.0
1972.....	100.0	9.4	14.8	21.7	18.7	13.1	12.8	3.5
1973.....	100.0	9.7	15.0	22.7	18.4	18.7	12.3	3.3
Male: 1950.....	100.0	6.2	11.5	24.3	21.9	17.9	12.8	5.4
1960.....	100.0	6.5	10.4	22.4	23.2	19.7	14.1	4.7
1965.....	100.0	7.5	11.0	20.9	22.6	19.9	13.3	4.2
1970.....	100.0	8.1	13.6	22.0	19.9	19.3	13.1	4.0
1971.....	100.0	8.2	13.9	22.4	19.5	19.2	13.0	3.8
1972.....	100.0	8.6	14.0	24.0	19.1	18.8	12.8	3.0
1973.....	100.0	8.9	14.2	23.8	18.7	18.5	12.1	3.1
Female: 1950.....	100.0	9.3	11.6	22.3	22.6	18.1	10.0	3.2
1960.....	100.0	8.9	11.1	17.8	22.8	22.7	12.8	3.9
1965.....	100.0	9.0	12.9	16.5	21.8	21.8	13.7	3.7
1970.....	100.0	10.3	15.5	18.1	18.9	20.7	13.2	3.3
1971.....	100.0	10.3	15.8	18.6	18.5	20.5	13.1	3.3
1972.....	100.0	10.7	16.0	19.0	18.1	19.7	12.7	3.3
1973.....	100.0	11.0	16.3	20.8	17.8	19.0	12.1	3.0

Source: U.S. Bureau of Labor Statistics, *Employment and Earnings*, monthly.

X AND

ical Sta-

Not in labor force

49,787
41,690
47,617
52,055
53,291
53,602
51,280
55,096
56,785
57,222
58,517

6,996
7,634
9,274
11,527
12,315
12,677
13,996
13,715
14,193
14,511
15,489

755
951
1,216
1,431
1,513
1,591
1,753
1,902
1,977
2,151

35,881
37,026
39,313
40,531
40,976
40,921
41,214
41,952
42,501
42,681
43,062

3,109
3,300
3,696
3,886
3,955
4,065
4,143
4,181
4,032
4,886

No. 545. LABOR FORCE PARTICIPATION RATES, BY MARITAL STATUS, AGE, AND SEX: 1960 TO 1973

(Percent of civilian noninstitutional population in civilian labor force)

YEAR AND MARITAL STATUS	MALE					FEMALE				
	16-19 years	20-24 years	25-44 years	45-64 years	65 and over	16-19 years	20-24 years	25-44 years	45-64 years	65 and over
1960, married, spouse present.....	191.5	97.1	98.7	93.7	36.6	127.2	31.7	33.1	36.0	6.7
Single.....	142.6	80.3	90.5	89.1	31.2	130.2	77.2	53.2	79.8	24.3
Other ²	168.8	96.9	94.7	83.2	22.7	143.8	59.0	67.2	69.0	11.4
1963, married, spouse present.....	188.0	95.4	98.5	92.6	31.0	139.6	37.1	36.2	33.5	6.7
Single.....	140.9	75.7	89.0	78.1	23.2	128.8	72.9	82.4	76.1	22.4
Other ²	177.8	96.6	93.8	80.8	18.7	142.1	59.2	67.2	61.6	19.5
1970, married, spouse present.....	92.3	91.7	98.0	91.2	29.9	37.8	47.9	42.7	41.0	7.3
Single.....	51.6	73.8	67.4	75.7	35.2	44.7	73.0	80.5	73.0	19.7
Other ²	68.6	90.4	92.3	78.5	18.3	48.6	69.3	67.2	61.9	10.0
1971, married, spouse present.....	92.0	91.6	97.7	90.7	27.8	38.2	48.4	43.0	43.7	7.2
Single.....	54.7	73.7	66.5	74.7	25.1	41.2	72.3	80.4	72.6	17.8
Other ²	68.4	88.4	92.3	77.4	16.9	42.5	59.2	66.1	62.2	9.9
1972, married, spouse present.....	91.0	95.0	97.7	89.8	26.4	41.5	59.1	44.2	43.4	7.4
Single.....	56.7	75.8	65.8	71.6	23.5	46.5	72.6	89.3	70.6	17.2
Other ²	71.4	83.0	91.7	75.5	16.9	47.1	59.7	66.8	60.6	9.7
1973, married, spouse present.....	93.4	95.4	97.6	85.6	24.8	43.5	52.7	46.4	42.9	7.2
Single.....	58.4	77.6	65.9	70.9	20.8	48.5	72.9	79.6	69.1	16.5
Other ²	77.8	84.9	92.0	74.4	15.8	41.4	63.0	67.7	60.3	9.0

¹ 14 to 19 years old. ² Includes widowed, divorced, and married (spouse absent).Source: U.S. Bureau of Labor Statistics, *Handbook of Labor Statistics*.

No. 546. PERSONS NOT IN THE LABOR FORCE, BY REASON, BY AGE AND SEX: 1970 AND 1973

AGE AND RACE	MALE					FEMALE					
	Home re-sponsibilities	In school	Ill health, disability	Retirement, old age	All other	Home re-sponsibilities	In school	Ill health, disability	Retirement, old age	All other	
1970, total.....	1,000	221	3,618	2,253	5,216	1,755	32,867	3,508	2,165	701	2,627
White.....	1,000	185	3,168	1,876	4,848	1,457	30,130	2,948	1,663	643	1,731
Negro and other.....	1,000	36	510	377	368	298	2,737	560	412	59	298
16-19 years old.....	1,000	14	2,559	46	-	522	777	2,749	35	-	568
20-24 years old.....	1,000	7	811	55	-	238	2,664	375	88	-	255
25-59 years old.....	1,000	42	217	592	62	580	18,591	174	1,002	7	1,656
60 and over.....	1,000	158	1	1,165	5,151	913	19,830	10	979	696	166
1973, total.....	1,000	225	3,762	2,675	5,927	1,950	32,962	3,882	2,516	1,218	2,382
White.....	1,000	190	3,113	2,191	5,467	1,614	30,959	2,963	1,981	1,130	1,958
Negro and other.....	1,000	36	650	483	460	336	2,012	659	532	165	423
16-19 years old.....	1,000	21	2,572	38	-	507	899	2,672	43	-	630
20-24 years old.....	1,000	11	899	74	-	238	2,493	666	87	-	318
25-59 years old.....	1,000	52	288	1,298	114	701	18,269	233	1,215	12	1,246
60 and over.....	1,000	142	3	1,235	5,811	592	11,461	10	1,142	1,226	199
PERCENT DISTRIBUTION											
1970, total.....	1.7	27.7	17.2	39.9	13.4	79.8	8.5	5.1	1.7	1.9	
White.....	1.6	27.1	16.4	42.3	12.7	81.2	7.9	4.5	1.7	4.7	
Negro and other.....	2.3	32.1	23.7	23.1	18.8	66.8	13.7	10.8	1.4	7.2	
16-19 years old.....	3.4	81.6	1.3	-	16.6	18.8	61.6	0.5	-	13.7	
20-24 years old.....	0.6	73.7	4.8	-	20.9	71.4	16.1	2.5	-	7.2	
25-59 years old.....	2.2	11.5	52.4	3.3	39.6	89.4	0.8	4.8	(2)	4.9	
60 and over.....	2.3	(2)	16.9	74.8	6.0	85.1	0.1	7.7	5.5	1.3	
1973, total.....	1.6	25.9	18.4	49.8	13.4	77.2	8.4	5.9	2.9	5.6	
White.....	1.5	24.8	17.4	43.1	12.8	79.0	7.7	5.2	3.0	5.2	
Negro and other.....	1.8	32.9	21.5	23.8	17.0	62.9	11.2	11.5	2.3	9.1	
16-19 years old.....	0.7	82.0	1.2	-	16.1	19.5	61.5	1.0	-	15.0	
20-24 years old.....	0.9	73.5	6.1	-	19.6	69.9	18.7	2.4	-	8.9	
25-59 years old.....	2.1	11.9	52.3	4.7	21.0	87.0	1.1	5.9	0.1	5.9	
60 and over.....	1.8	(2)	16.7	75.0	6.5	81.6	0.1	8.2	8.8	1.4	

- Represents zero. Z Less than 0.05 percent.

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Handbook of Labor Statistics*, 1971.

No. 547. FULL- AND PART-TIME STATUS OF CIVILIAN LABOR FORCE: 1965 TO 1973

[In thousands, except rate]

AND SEX:

ITEM	1965		1970		1971		1972		1973	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Total labor force	65,929	8,527	71,020	11,695	72,059	12,031	74,028	12,514	75,862	12,852
Employed.....	63,138	7,672	67,819	10,808	68,130	10,660	70,259	11,463	72,571	11,830
Unemployed ¹	2,791	855	3,201	887	3,929	1,044	3,769	1,051	3,291	1,013
Unemployment rate ²	4.2	6.7	4.5	7.6	5.5	8.7	5.1	8.6	4.3	7.0
Men, 20 years old and over	43,243	1,616	46,933	2,257	45,526	2,305	46,382	2,427	47,101	2,436
Employed.....	41,892	1,590	43,433	2,120	43,601	2,171	44,621	2,255	45,688	2,288
Unemployed ¹	1,351	86	1,500	137	1,925	164	1,761	170	1,416	148
Unemployment rate ²	3.1	5.3	3.3	6.1	4.2	7.0	3.8	7.0	3.1	6.1
Women, 20 years old and over	19,138	4,559	22,258	6,071	22,601	6,168	23,292	6,412	24,019	6,655
Employed.....	18,260	4,371	21,182	5,890	21,288	5,861	22,018	6,052	22,884	6,214
Unemployed ¹	878	179	1,076	271	1,313	337	1,281	360	1,165	321
Unemployment rate ²	4.6	3.9	4.8	4.5	5.8	5.4	5.5	5.1	4.8	4.8
Persons, 16-19 years old	3,549	2,361	3,878	3,368	3,931	3,501	4,348	3,676	4,711	3,751
Employed.....	2,876	2,050	3,253	2,888	3,237	2,935	3,617	3,105	4,039	3,297
Unemployed ¹	573	311	625	480	714	543	731	571	671	514
Unemployment rate ²	15.9	13.2	16.1	14.2	18.1	15.5	16.8	15.5	14.5	14.5

¹ Based on response to whether looking for full- or part-time work. ² Percent of total.

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employment and Earnings*.

No. 548. SCHOOL ENROLLMENT AND LABOR FORCE STATUS OF PERSONS 16 TO 24 YEARS OLD, BY RACE: 1970 AND 1973

[As of October. Noninstitutional population. Based on Current Population Survey; see text, p. 1]

AND SEX: 1970

SCHOOL ENROLLMENT AND LABOR FORCE STATUS	1970			1973		
	Total	White	Negro and other	Total	White	Negro and other
Total 16 to 24 years old	1,600	1,600	1,600	1,751	1,751	1,751
Male.....	1,600	1,600	1,600	1,751	1,751	1,751
Female.....	1,600	1,600	1,600	1,751	1,751	1,751
Percent distribution.....	100.0	100.0	100.0	100.0	100.0	100.0
Armed Forces	6.2	6.4	4.0	3.8	3.8	4.0
Enrolled in school.....	42.2	42.8	38.1	40.8	41.1	39.0
In labor force.....	17.2	18.2	10.5	18.1	19.3	10.5
Employed.....	14.9	15.0	7.7	16.0	17.3	8.1
Not in labor force.....	25.0	21.0	27.0	22.7	21.7	28.6
Enrolled in school.....	51.6	50.9	50.7	55.4	55.1	55.9
In labor force.....	37.7	37.5	39.5	42.6	42.9	40.7
Unemployed.....	4.1	3.6	7.4	3.5	2.9	6.9
Not in labor force.....	13.9	13.4	17.2	12.8	12.2	15.3

Source: U.S. Bureau of the Census, *Current Population Reports*, series P-20 and P-23.

No. 549. PERSONS OF SPANISH ORIGIN—LABOR FORCE PARTICIPATION: 1973

[Covers persons 16 to 64 years old, except as noted. As of March. Based on Current Population Survey; see text, p. 1]

ITEM	Total ¹	Mexican	Puerto Rican	DEM	Total ¹	Mexican	Puerto Rican
Percent in labor force:							
Male.....	83.1	83.1	79.6	Employed men ² (1,000)	2,171	1,303	274
Female.....	42.1	40.9	36.4	Percent, by occupation:			
Percent unemployed:				White collar.....	22.9	16.7	21.6
Male.....	6.5	5.5	11.0	Blue collar.....	57.3	67.5	36.2
Female.....	7.8	8.8	6.7	Farm.....	5.8	8.8	1.1
				Service.....	13.9	12.0	29.1

¹ Includes persons of other Spanish origin, not shown separately.
² 16 years old and over.

Source: U.S. Bureau of the Census, *Current Population Reports*, series P-20, No. 259.

1974.

Introduced: 2/18/75
Referred: Health, Education
and Social Services and
Finance

1 IN THE SENATE

BY MELAND AND ZIEGLER

2 SENATE BILL NO. 176

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act exempting persons of age 65 and over from the
7 school tax; and providing for an effective date."

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

9 * Section 1. AS 43.45.010(a) is amended to read:

10 (a) There is imposed a school tax of \$10 a year upon each person
11 at least 19 but less than 65 years of age [19 YEARS OF AGE OR OLDER]
12 gainfully employed in the state or on the waters of the state, except (1)
13 a married person who is unemployed and entirely dependent upon the income
14 of her husband and whose husband has paid a school tax, and (2) a person
15 exempt under sec. 20 of this chapter.

16 * Sec. 2. This Act takes effect January 1, 1976.
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Introduced: 2/18/75
Referred: Health, Education
and Social Services and
Finance

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10 (a) There is imposed a school tax of \$10 a year upon each person
11 at least 19 but less than 65 years of age [19 YEARS OF AGE OR OLDER]
12 gainfully employed in the state or on the waters of the state, except (1)
13 a married person who is unemployed and entirely dependent upon the income
14 of her husband and whose husband has paid a school tax, and (2) a person
15 exempt under sec. 20 of this chapter.

16 * Sec. 2. This Act takes effect January 1, 1976.
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Introduced: 2/18/75
Referred: Health, Education
and Social Services and
Finance

1 IN THE SENATE

BY MELAND AND ZIEGLER

2 SENATE BILL NO. 176

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act exempting persons of age 65 and over from the
7 school tax; and providing for an effective date."

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STATE OF ALASKA

JAY S. HAMMOND, Governor

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER / POUCH 5 -- JUNEAU 99801

March 14, 1975

The Honorable Bill Ray, Chairman
Senate Finance Committee
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

Dear Senator Ray:

re Senate Bill No. 176

With respect to Senate Bill No. 176, an Act exempting persons of age 65 and over from the school tax, I am enclosing a copy of a memorandum from Darrell D. Knox, Audit Supervisor, Department of Revenue, which describes from information available the estimated net tax loss for the fiscal years 1976 through 1980.

For your information, since the inception of the imposition of the School Tax in 1943, there has been a variance of ages and taxes as the following research discloses:

<u>Chapter No.</u>	<u>Age Ranges</u>	<u>Tax</u>	<u>Dates Inclusive</u>	<u>Remarks</u>
38, SLA 1943	21 - 55	\$ 5.00	1943-1956	
41, SLA 1957	21 - 55	\$ 7.50	1957	Amended by CH 175, SLA 1957
115, SLA 1957	21 - 60	\$10.00	1957-1958	
149, SLA 1959	19 or over	\$10.00	1959	
179, SLA 1969	19 or over	\$10.00	1960 to date	Technical changes

In reviewing the proposed legislation with Commissioner Gallagher the possible tax loss would be minimal in relation to total school tax collections and that in the past senior citizens or persons 65 years of age and over who are Alaska residents have been accorded other tax relief in (1) sports fishing and hunting licenses; (2) property taxes; (3) additional income tax personal exemptions; and, in certain cases, (4) Alaska longevity bonus program monthly payments.

If you or any members of the Senate Finance Committee have any questions on the material submitted, kindly advise the writer by telephone at 465-2397 and I will contact Darrell D. Knox, Audit Supervisor, Department of Revenue, to furnish further material or appear for testimony.

Very truly yours,



R. D. Stevenson
Special Assistant

RDS:rl
Enclosure

cc Darrell D. Knox

MEMORANDUM

State of Alaska

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

DATE: February 19, 1975

FILE NO:

TELEPHONE NO:

FROM: Darrell D. Knox ^{DDK}
Audit Supervisor II
Audit Division

SUBJECT: Senate Bill No. 176

The following data is submitted for your information concerning Senate Bill 176. The data was obtained from the U.S. Bureau of Labor Statistics since the Alaska Department of Labor and the Federal Social Security Administration did not have any statistics readily available.

I. Net Loss to Treasury

<u>Fiscal Year</u>	<u>Total Alaskan Work Force</u>		<u>Percent of Work Force Over 65 Yrs. Old (National Average)</u>	<u>(A)</u>	<u>Alaskan Work Force Over 65 Yrs. Old</u>		<u>Present School Tax Rate</u>	<u>Net Loss To Treasury</u>
1976	193,970	x	3.26%	=	6,323	x	\$10	= \$ 63,230
1977	198,130	x	3.26%	=	6,459	x	\$10	= \$ 64,590
1978	196,080	x	3.26%	=	6,392	x	\$10	= \$ 63,920
1979	203,820	x	3.26%	=	6,644	x	\$10	= \$ 66,440
1980	210,370	x	3.26%	=	6,858	x	\$10	= \$ 68,580
							<u>TOTAL</u>	<u>\$326,760</u>

A. Based upon several years experience, this percentage is fairly constant.

II. Administration Problems

The proposed bill would not cause any administrative problems for our division as this area is presently controlled with proper audit procedures. There would not be any addition or reduction of staff time involved in this area either.

If I can be of further assistance in this matter, please call.

DDK/bjm