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SENATE COMMITTEE REPORT

FURTHER:

5/15/87

DATE TURNED INTO OFFICE 5/16/87

Mr. President:

FINANCE Committee considered SB 282
municipal sales and use taxes

and recommended:

- replace with CS FOR SB 282 (Fin)) same title
- or adopt _____ CS FOR _____) new title
- attached amendment(s) and
- do pass
- do not pass
- no recommendation
- individual recommendations
- further referral to _____
- letter of intent adopted _____

Committee attached or adopted fiscal note(s)
 new updated or previous
 zero fiscal impact

MEMBERS SIGNING DO PASS

[Signature]
[Signature]

OTHER RECOMMENDATIONS

Fred T. Straight (No Rec)
Carl Frank (No Rec)
Rich, Udy (No Rec)
W. Herndley (No Rec)

83 NO REC.

Chairman signature and recommendation

Committee Backup Attached

**STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE**

REQUEST: _____
 Revision Date: _____
 Title: "An Act relating to municipal sales and use taxes."
 Sponsor: Senate C&RA Committee
 Requestor: _____

Bill Version: CS SB 282
 Publish Date: _____

Agency Affected: Community & Regional Affairs
 BRU: State Assessor
 Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
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REVENUE						
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FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME	-0-	-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

MW

Prepared by: Mike Worley, State Assessor Phone: 465-4750
 Division: Municipal & Regional Assistance Date: 5/6/87
 Approved by Commissioner: *M. Worley for D.G. Hoffman* Date: 5/16/87
 Agency: Community & Regional Affairs

- Distribution (by preparer):**
- Legislative Finance
 - Legislative Sponsor
 - Requestor
 - Office of Management and Budget
 - Impacted Agency(ies)
 - Senate Secretary

Original sponsor: Community and Regional
Affairs Committee

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 CS FOR SENATE BILL NO. 282 (Finance)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to municipal sales and use taxes."

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

8 * Section 1. AS 29.10.200(43) is amended to read:

9 (43) AS 29.45.700(d) [AS 29.45.700(a)] (power of levy)

10 * Sec. 2. AS 29.45.650(f) is amended to read:

11 (f) A borough may not levy and collect a sales tax on

12 (1) a purchase made with food coupons, food stamps, or
13 other type of certificate issued under 7 U.S.C. 2011 - 2025 (Food
14 Stamp Act);

15 (2) a purchase of tickets, chances, bingo cards, or pull-
16 tabs in a lottery, raffle, bingo game, pull-tab game, or other game of
17 chance licensed under AS 05.15. [THIS SUBSECTION APPLIES TO HOME RULE
18 AND GENERAL LAW MUNICIPALITIES.]

19 * Sec. 3. AS 29.45.650 is amended by adding a new subsection to read:

20 (g) The provisions of (f) of this section apply to home rule and
21 general law municipalities.

22 * Sec. 4. AS 29.45.700(a) is amended to read:

23 (a) A city in a borough that levies and collects areawide sales
24 and use taxes may levy sales and use taxes on all sources taxed by the
25 borough in the manner provided for boroughs. [THE ASSEMBLY MAY BY
26 ORDINANCE AUTHORIZE A CITY TO LEVY AND COLLECT SALES AND USE TAXES ON
27 OTHER SOURCES EXCEPT PURCHASES MADE WITH FOOD COUPONS, FOOD STAMPS, OR
28 OTHER TYPE OF CERTIFICATE ISSUED UNDER 7 U.S.C. 2011 - 2025 (FOOD
29 STAMP ACT). THIS SUBSECTION APPLIES TO HOME RULE AND GENERAL LAW

1 MUNICIPALITIES.]

2 * Sec. 5. AS 29.45.700 is amended by adding a new subsection to read:

3 (d) The assembly may by ordinance authorize a city to levy and
4 collect sales and use taxes on other sources except purchases made
5 with food coupons, food stamps, or other type of certificate issued
6 under 7 U.S.C. 2011 - 2025 (Food Stamp Act) and purchases of tickets,
7 chances, bingo cards, or pull-tabs in a lottery, raffle, bingo game,
8 pull-tab game, or other game of chance licensed under AS 05.15. This
9 subsection applies to home rule and general law municipalities.
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Original sponsor: Community and Regional
Affairs Committee

1 IN THE SENATE BY THE JUDICIARY COMMITTEE
2 CS FOR SENATE BILL NO. 282 (Judiciary)
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 FIFTEENTH LEGISLATURE - FIRST SESSION
5 A BILL
6 For an Act entitled: "An Act relating to municipal sales and use taxes."
7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:
8 * Section 1. AS 29.45.650(e) is amended to read:
9 (e) A borough may provide for the creation, recording, and
10 notice of a lien on real or personal property to secure the payment of
11 a sales and use tax, and the interest, penalties, and administration
12 costs in the event of delinquency. When recorded, a lien authorized
13 under this section has priority over other liens except those for
14 property taxes, [AND] special assessments, and prior recorded mort-
15 gages, trust deeds, and land sale contracts. This subsection applies
16 to home rule and general law municipalities.
17 * Sec. 2. AS 29.10.200(42) is amended to read:
18 (42) AS 29.45.650(c), (d), (e), and (f) (sales and use tax)

Introduced: 4/29/87
Referred: Community & Regional Affairs
& Judiciary

5-1116A

1 IN THE SENATE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2

SENATE BILL NO. 282

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act relating to municipal sales and use taxes."

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

8 * Section 1. AS 29.45.650(e) is amended to read:

9 (e) A borough may provide for the creation, recording, and
10 notice of a lien on real or personal property to secure the payment of
11 a sales and use tax, and the interest, penalties, and administration
12 costs in the event of delinquency. [WHEN RECORDED, A LIEN AUTHORIZED
13 UNDER THIS SECTION HAS PRIORITY OVER OTHER LIENS EXCEPT THOSE FOR
14 PROPERTY TAXES AND SPECIAL ASSESSMENTS.]

SENATE COMMITTEE REPORT

FIRST COMMITTEE OF REFERRAL

Date of 4/29/87 5-DAY NOTICE
IN ACCORDANCE WITH UNIFORM RULE 23

FURTHER:

JUDICIARY

**FISCAL NOTE(S) ATTACHED **
IN ACCORDANCE WITH AS 24.08.035
(see below)

4/29/87

DATE TURNED INTO OFFICE _____

Mr. President:

C&RA

Committee considered

SB 282

municipal sales and use taxes.

and recommended:

- replace with CS _____ same title
- attached amendment(s) and new title
- do pass
- do not pass
- no recommendation
- individual recommendations
- further referral to _____
- letter of intent adopted and attached

** Committee attached or adopted fiscal note(s)
 zero fiscal impact

MEMBERS SIGNING DO PASS

OTHER RECOMMENDATIONS

Rich Hatford
Mike Symonds

Artis Sturmalowski Do Pass
Chairman signature and recommendation

Committee Backup Attached

SENATE COMMITTEE REPORT

FIRST COMMITTEE OF REFERRAL

Date of 4/29/87 5-DAY NOTICE
IN ACCORDANCE WITH UNIFORM RULE 23

FURTHER:

JUDICIARY

**FISCAL NOTE(S) ATTACHED **
IN ACCORDANCE WITH AS 24.08.035
(see below)

4/29/87

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C&RA

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SB 282

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and recommended:

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[] attached amendment(s) and [] new title

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[] no recommendation

[] individual recommendations

[] further referral to _____

[] letter of intent adopted and attached

** Committee [] attached or [] adopted fiscal note(s)
[] zero [] fiscal impact

MEMBERS SIGNING DO PASS

OTHER RECOMMENDATIONS

Rich Halford
Mike Spitzer

Artis Stankiewicz Do Pass
Chairman signature and recommendation

[] Committee Backup Attached