

CHAPTER 96

AN ACT

[S. S. B. 17]

To empower Boards of Directors of Independent School Districts or Incorporated School Districts, pursuant to referendums, to levy sales taxes within their respective Independent School Districts or Incorporated School Districts and amending Section 14 of Chapter 77 of the Session Laws of 1935 as amended by Section 2 of Chapter 7 of the Session Laws of the Extraordinary Session of 1946 (Section 37-3-54 A.C.L.A. 1949).

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. That Section 14 of Chapter 77 of the Session Laws of Alaska, 1935, as amended by Section 2 of Chapter 7 of the Session Laws of the Extraordinary Session of 1946 (Section 37-3-54 A.C.L.A. 1949), is hereby amended to read as follows:

A. LIEN AND LIABILITY FOR TAXES: ENFORCEMENT: BOARD TO HAVE TAXING POWERS AND DUTIES OF COUNCIL: REFUNDS. All taxes levied and assessed by the school board under this article shall be a lien upon the property assessed and such lien shall be prior and paramount to all other liens and encumbrances, and may be foreclosed by an appropriate action in any court of competent jurisdiction. The owner of the property assessed shall be personally liable for the amount of taxes assessed against such property; and such taxes, together with penalties and interest, may be collected after the same has become due, in a personal action brought in the name of the school district against such owner in any court of competent jurisdiction. Provided: That the school boards in independent school districts in the levy and collection of taxes shall have all of the powers and duties given to the common council of municipal corporations and the laws relative to the

Lien

Owner
liable.Authority
of independent
school
districts.

levy and collection of taxes in municipal corporations are hereby extended to Independent School Districts.

Further provided: That all provisions in Sections 1331 to 1336, inclusive, Compiled Laws of Alaska 1933 (Sections 37-3-61 through 37-3-66 A.C.L.A. 1949 herein), requiring refunds of Territorial money to cities and incorporated school districts, and establishing procedures therefor, are hereby made applicable to Independent School Districts.

B. CONSUMER'S SALES TAX. The School Boards in Independent School Districts or Incorporated School Districts shall have the power to levy and collect a consumer's sales tax not exceeding two per centum of the sales price on all retail sales and services made within the Independent School District or the Incorporated School District; provided, that the consent of the qualified voters of the Independent School District or Incorporated School District is first obtained through a referendum vote at a general or special election, upon ballots which clearly present the proposition as to whether such sales tax shall be authorized within the Independent School District or Incorporated School District. The ballot shall also set forth whether the tax is to be levied for general revenue for the Independent School District or the Incorporated School District or for a special school purpose, and, if for a special school purpose, same shall be specified on the ballot. If fifty-five per cent (55%) or more of the votes cast in said referendum are in the affirmative, the school board may thereafter enact such a tax in the nature of a levy upon buyers but with imposition upon sellers of the obligation of collecting same at the time of sale or at time of collection with respect to credit transactions, and transmit same to the Independent School District or Incorporated School District. The sole purpose of this subsection is to enable Independent School Districts or In-

Levy of
sales tax.

55 percent
of vote
required

corporated School Districts, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within an Independent School District or Incorporated School District, the school board may at any time abandon same. It is also the intent that if consent to such tax be obtained for a special purpose, the proceeds of the tax may not be used for any other purpose unless with consent of the voters at another referendum. It is further provided that no tax shall be levied or imposed hereunder upon either sales or services made within any incorporated municipality or school district which is a part of any independent school district where such incorporated municipality levies a consumer's sales tax upon the sales price of either or both retail sales and services made within it.

Voters
consent
for purpose
of tax.

Approved March 24, 1951.

CHAPTER 97

AN ACT

[S. B. 97]

To amend Sections 37-2-41; 37-2-43; and 37-2-45 ACLA 1949 pertaining to the Textbook Commission, and establishing an effective date.

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. Section 37-2-41 ACLA 1949 is hereby amended to read as follows:

Section 37-2-41. Creation: Membership: Term of office: Oath: Vacancies. A textbook commis-

Membership.