

## CHAPTER 124

## AN ACT

[H. B. 53]

To amend section 37-3-54 ACLA 149, as amended by Chapter 96, SLA 1951.

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

Section 1. Section 37-3-54 ACLA 1949, as amended by Chapter 96, SLA 1951, is hereby amended as follows:

Lien.

Section 37-3-54. 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 levy and collection of taxes in municipal corporations are hereby extended to Independent School Districts.

Owner liable.

Authority of  
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 ACLA 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, rents 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, but no such sales tax proposition shall be presented to the voters more than once in any twelve months. 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 a majority 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,

Levy of sales tax.

Referendum vote.

Ballot.

Obligation of seller.

Intent of Act.

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 Incorporated 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, rents 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, rents and services made within it.

Approved March 30, 1953

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## CHAPTER 125

### AN ACT

[H. B. 55]

To amend Section 51-5-2 (d) ACLA 1949 as amended by Chapter 25 SLA 1949, and as further amended by Chapter 10 SLA 1951, providing for dependents' allowances under the provisions of the Alaska Employment Security Law; and to provide for an effective date.

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

Section 1. That Sec. 51-5-2 (d) ACLA 1949 as amended by Chapter 25 SLA 1949, by the addition of