

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

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

paragraph (4) and as further amended by Chapter 10 SLA 1951, is hereby amended to read as follows:

Sec. 51-5-2 (d) (4) "Dependency Allowances." Each individual who is eligible to receive benefits for unemployment with respect to any week shall be paid with respect to such week a dependency allowance of 20% of his weekly benefit amount for each of such individual dependents who were being wholly or mainly supported by such individual, but in no event shall such allowance exceed the weekly benefit amount of such individual, except where the amount of dependency allowance is not a multiple of one dollar, in which case it shall be computed to the next higher multiple of one dollar. Dependency allowances shall be in addition to the unemployment benefits otherwise payable and shall not be considered part of an individual's weekly benefit amount. The maximum potential benefits in a benefit year shall be increased for claimants with dependent's allowances by the amount of such allowances. No dependency allowance shall be payable with respect to any week unless an unemployment benefit is also payable with respect to such week. If both husband and wife receive benefits with respect to a week of unemployment, neither shall be considered a dependent of the other and only one of them shall be entitled to dependency allowance with respect to dependents.

Twenty percent
dependency
allowance.

Maximum
amount.

Additional
to other
unemployment
benefits.

Section 2. The provisions of this Act shall become effective with those claimants whose benefit year begins on or after July 1, 1953.

Effective date.

Approved March 30, 1953.