

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

Section 1. Subsec. B, Sec. 37-3-54, ACLA 1949 as added by Ch. 96, SLA 1951 and amended by Ch. 124, SLA 1953 and Ch. 66, SLA 1959, is amended to read as follows:

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, on all rents and on all services made within the Independent School District or the Incorporated School District, and such consumer's sales tax may be levied and collected at the option of the school board on any one or more of the three preceding tax sources; 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 sales tax proposition shall be presented to the voters more than once in any twelve months except for the purpose of changing or adding to the use or uses made of an existing sales tax. In school districts having a population in excess of 15,000 persons, notice of such proposed tax referendum shall be published not less than 60 days prior to the referendum. 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, 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 or may abandon one or more of the three tax sources listed hereinabove. 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.

Sec. 2. No person residing within any part of a school district holding a referendum authorizing the imposition of a school sales tax who by reason of such residence is relieved of payment of school sales tax shall be eligible to vote on said referendum election.

Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Became law without signature April 14, 1960

**CHAPTER 124
AN ACT**

Pertaining to the consumer's sales tax; amending Subsec. Ninth: (b), Sec. 16-1-35, ACLA 1949 as amended by Ch. 38, SLA 1949, Ch. 121, SLA 1953, Ch. 151, SLA 1957, and Ch. 66, SLA 1959; and providing for an effective date.

(H.C.S.S.B. 146)

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

Section 1. Subsec. Ninth: (b), Sec. 16-1-35, ACLA 1949 as amended by Ch. 38, SLA 1949, Ch. 121, SLA 1953, Ch. 151, SLA 1957, and Ch. 66, SLA 1959, is amended to read as follows:

(b) **Consumer's Sales Tax.** To levy and collect a consumer's sales tax not exceeding three percentum of the sales price on all retail sales, on all rents, and on all services, made within the municipality, and such consumer's sales tax may be levied and collected at the option of the council on any one or more of the three preceding tax sources. Consent of the qualified voters of the municipality must first be 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 municipality. The ballot shall also set forth whether the tax is to be levied for general revenue for the municipality or for a special purpose, and, if for a special purpose, same shall be specified on the ballot. If a majority of the votes cast in said referendum are in the affirmative, the council 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 municipality. No sales tax proposition for the same purpose shall be presented to the voters more than once in any twelve months except for the purpose of changing or adding to the use or uses made of an existing sales tax. In municipalities having a population in excess of 15,000 persons, notice of such proposed tax referendum shall be published not less than 60 days prior to the referendum. The sole purpose of this subsection is to enable cities, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within a city, the council may at any time abandon same or may abandon one or more of the three tax sources listed hereinabove. 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. Provided, however, that any municipality may provide by ordinance for exemption from the tax levied hereunder if not otherwise expressly prohibited by law.

Sec. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Became law without signature April 14, 1960

CHAPTER 125

AN ACT

Authorizing and directing the Governor of Alaska to execute vouchers for the payment of certain claims arising from searches conducted for the rescue and relief of lost persons, and authorizing and directing the Commissioner of Administration to make payment thereof and providing for an effective date.

(H.B. 325)

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

Section 1. The Governor of Alaska is hereby authorized and directed to prepare and present treasury warrants drawn against the existing appropriation for the rescue and relief of local persons, in

favor of creditors named below and in the amounts shown opposite their names, respectively; and the Commissioner of Administration is hereby authorized and directed to pay said amounts to said creditors upon presentation in the regular manner of said warrants to him.