

in obtaining medical attention for emergency patients; and

WHEREAS, although the population in this area is expanding, the continuation of this growth is uncertain and the productive utilization of the present population is hindered by the lack of adequate airfields; and

WHEREAS, the lack of airfields is especially impeding the mineral development of this area;

BE IT RESOLVED by the House of Representatives in Second Legislature, First Session assembled, the Senate concurring, that the Governor of the State of Alaska urge the commissioner of the Department of Public Works to construct airfields at Buckland and Shungnak and to resurface with gravel the airfield at Selawik.

Passed by the House February 25, 1961.

Passed by the Senate March 8, 1961.

HOUSE CONCURRENT RESOLUTION NO. 11

Relating to a study of the tax and revenue system of the state.

Be It Resolved by the House of Representatives in Second Legislature, First Session Assembled, the Senate Concurring:

WHEREAS, the Legislature recognizes that the best possible state tax and revenue system is one that combines taxpayer equity with maximum productivity and encourages the over-all development of the living standards and the resources and industrial potential of the state; and

WHEREAS, the Legislature further recognizes that the demands of a growing population are creating an increasing burden on all existing state and local revenue sources; and

WHEREAS, the revenue system has not been the object of detailed study since 1955;

BE IT RESOLVED by the House of Representatives in Second Legislature, First Session assembled, the Senate concurring, that the Legislative Council is directed to conduct a study of all state and local revenue sources including analyses of:

(1) The over-all tax structure of the state;

(2) Each current state and local revenue source;

(3) The matter of taxpayer equity and general tax policy in relation to the over-all economy of the state;

(4) The revenue situation of existing and potential political subdivisions and the

relationship between state and local revenue sources;

(5) Revenues available from natural resources such as sale of lands and leasing of mineral lands;

(6) The impact of payroll taxes on the over-all tax structure;

(7) The need for clarification of existing revenue statutes;

(8) The impact of special purpose dedications of revenues;

(9) The significance of nonbusiness privilege license taxes;

(10) The possibility of developing new tax and revenue sources; and be it

FURTHER RESOLVED that officials of the executive and judicial branches responsible for the administration and collection of revenues are directed to furnish all necessary information and assistance to the Legislative Council for purposes of this study; and be it

FURTHER RESOLVED that the Legislative Council is directed to retain the services of a competent consultant in the field of government finance. The consultant shall be responsible to the Council under the Executive Director to direct the programming of the study, review all reports and to assist in the preparation of possible recommendations; and be it

FURTHER RESOLVED that the Legislative Council is directed to present a report with possible recommendations and proposed legislation to the Second Session of the Second State Legislature.

Passed by the House February 28, 1961.

Passed by the Senate March 23, 1961.