



# LAWS OF ALASKA

1967

Source

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Chapter No.

27

## AN ACT

Providing for a disaster relief tax; and providing for an effective date.

### BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

\* Section 1. AS 43 is amended by adding a new chapter to read:

#### CHAPTER 43. DISASTER TAXES.

#### ARTICLE 1. DISASTER RELIEF TAX.

Sec. 43.43.010. DECLARATION OF INTENT. The legislature intends to provide a source of revenue to help meet the financial obligations of the state, including alleviating the effects of natural disasters wherever and whenever they may occur in the state.

Sec. 43.43.020. TAX IMPOSED. (a) There is levied a disaster relief tax of \$10 a year upon each person 19 years of age or older gainfully employed in the state or on the waters of the state, except (1) a married woman who is unemployed and entirely dependent upon the income of her husband and whose husband has paid a disaster-relief tax, and (2) persons in the active military or naval service of the United States with respect only to income derived from such active military or naval service, (3) paupers, (4) insane persons, (5) persons cared for by the state and (6) persons permanently injured, infirm, maimed or crippled so as to be disabled from earning a livelihood.

(b) Exceptions in (a)(5) of this section shall be interpreted as exempting from payment of the disaster relief tax persons who are blind and receiving state assistance under AS 47.25.640, even though gainfully employed or receiving other income, and persons who are

aged and needy and receiving state assistance under AS 47.-25.430, even though gainfully employed or receiving other income.

Sec. 43.43.025. REFUND. Employed persons who have the tax required by sec. 20 of this chapter withheld from wages but who are not gainfully employed may obtain a refund of the tax. The Department of Revenue shall automatically make the refund upon receipt of an Alaska income tax return for the year in which the tax was withheld which shows that the individual was not gainfully employed.

Sec. 43.43.030. COLLECTION AND ADMINISTRATION. The tax levied by sec. 20 of this chapter shall be administered and collected in the same manner as the school tax, as prescribed in ch. 45 of this title.

Sec. 43.43.040. SPECIAL ACCOUNT. The proceeds of the tax levied in sec. 20 of this chapter shall be deposited in the general fund and a special account kept of the money deposited. The commissioner of revenue shall report to the legislature the amount of money collected and deposited in the general fund under secs. 10 - 60 of this chapter during the preceding fiscal year. The report shall be filed with the finance committees of the legislature within five days after the legislature convenes.

Sec. 43.43.050. TERMINATION OF TAX. (a) When, at the close of a fiscal year, the combined amount received since January 1, 1968, from all taxes collected under this chapter, plus any unexpended appropriations for disaster purposes exceeds by more than \$7,500,000 the amounts appropriated out of the general fund after August 15, 1967, for disaster purposes, then at that time the tax under sec. 20 of this chapter shall terminate.

(b) Once the tax required by sec. 20 of this chapter is terminated in accordance with (a) of this section, it shall automatically be reimposed at the beginning of the first fiscal year following the end of that fiscal year in which the combined amount received since January 1, 1968, from all taxes collected under this chapter plus any unexpended appropriations for disaster purposes is less than \$5,000,000 more than the amounts appropriated out of the general fund after August 15, 1967, for disaster purposes.

(c) The tax required by sec. 20 of this chapter will continue to be imposed and terminated following the formula prescribed in (a) and (b) of this section.

Sec. 43.43.060. DEFINITIONS. In secs. 10 - 60 of this chapter

(1) "appropriated for disaster purposes" means appropriations which would not have occurred except for a natural disaster;

(2) "gainfully employed" means employment which produces sufficient income as to require payment of the Alaska income tax.

\* Sec. 2. This Act takes effect on January 1, 1968.