



LAWS OF ALASKA

1977

Source

SB 317 am

Chapter No.

115

AN ACT

Relating to state income tax.

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

* Section 1. For purposes of AS 43.20.031 for tax years before January 1, 1976, an individual is taxable on his entire income as defined in that section except that income does not include wages earned outside the United States.

* Sec. 2. This Act is retroactive to January 1, 1975 and relates only to income earned or received between December 31, 1974 and January 1, 1976.

Approved by the Governor: June 13, 1977

Actual Effective Date: September 11, 1977, retroactive to
January 1, 1975