



LAWS OF ALASKA

1986

Source

CSHB 697 (HESS)

Chapter No.

38

AN ACT

Prohibiting municipal sales tax on purchases made with food stamps; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 10

UNDERLINED MATERIAL INDICATES TEXT THAT IS BEING ADDED TO THE LAW AND BRACKETED MATERIAL IN CAPITAL LETTERS INDICATES DELETIONS FROM THE LAW; COMPLETELY NEW TEXT OR MATERIAL REPEALED AND RE-ENACTED IS IDENTIFIED IN THE INTRODUCTORY LINE OF EACH BILL SECTION.

Approved by the Governor: May 25, 1986
Actual Effective Date: October 1, 1986

AN ACT

Prohibiting municipal sales tax on purchases made with food stamps; and providing for an effective date.

* Section 1. AS 29.10.200(40) is amended to read:

(40) AS 29.45.650(c), [AND] (d), and (f) (sales and use tax)

* Sec. 2. AS 29.10.200 is amended by adding a new paragraph to read:

(47) AS 29.45.700(a) (power of levy)

* Sec. 3. AS 29.45.650(a) is amended to read:

(a) Except as provided in (f) of this section, a [A] borough may levy and collect a sales tax not exceeding six percent on sales, rents, and on services provided in the borough. The sales tax may apply to any or all of these sources. Exemptions may be granted by ordinance.

* Sec. 4. AS 29.45.650 is amended by adding a new subsection to read:

(f) A borough may not levy and collect a sales tax on a purchase made with food coupons, food stamps, or other type of certificate issued under 7 U.S.C. 2011 - 2025 (Food Stamp Act). This subsection applies to home rule and general law municipalities.

* Sec. 5. AS 29.45.700(a) is amended to read:

(a) A city in a borough that levies and collects areawide sales and use taxes may levy sales and use taxes on all sources taxed by the borough in the manner provided for boroughs. The [, EXCEPT THAT THE] assembly may by ordinance authorize a city to levy and collect sales

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1 and use taxes on other sources except purchases made with food cou-
2 pons, food stamps, or other type of certificate issued under 7 U.S.C.
3 2011 - 2025 (Food Stamp Act). This subsection applies to home rule
4 and general law municipalities.

5 * Sec. 6. This Act takes effect October 1, 1986.
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