



LAWS OF ALASKA

1980

Source

HCS CSSB 260

Chapter No.

64

AN ACT

Relating to taxes: repealing the school tax and providing for the refund of school tax payments withheld for the 1980 tax year, and exempting the income of nonresident members of flight crews from the Alaska net income tax; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 13

Approved by the Governor: June 12, 1980
Actual Effective Date: June 13, 1980 with section 1 retro-
active to January 1, 1976 and section 2 retroactive
to January 1, 1980.

AN ACT

Relating to taxes: repealing the school tax and providing for the refund of school tax payments withheld for the 1980 tax year, and exempting the income of nonresident members of flight crews from the Alaska net income tax; and providing for an effective date.

* Section 1. AS 43.20.035 is amended by adding a new subsection to read:

(d) The income earned by a nonresident from personal services provided in Alaska as a member of a flight crew on a regularly scheduled commercial aircraft flying to, from, or in Alaska is exempt from taxation under this chapter.

* Sec. 2. AS 43.45 is repealed.

* Sec. 3. Section 2 of this Act is retroactive to January 1, 1980, and applies to tax years beginning after December 31, 1979.

* ~~Sec.~~ 4. The Department of Revenue shall establish procedures for refunding to a taxpayer amounts received in payment of the school tax levied under AS 43.45 for the 1980 tax year and shall refund to the taxpayer the tax which was withheld for the 1980 tax year by an employer and paid to the department under AS 43.45.010(c). Other tax money paid to the Department of Revenue under AS 43.45 for the 1980 tax year shall be refunded to the taxpayer who made the payment.

* Sec. 5. Section 1 of this Act is retroactive to January 1, 1976, and applies to tax years beginning after December 31, 1975.

Chapter 64

1 * Sec. 6. This Act takes effect immediately in accordance with AS 01.10.-
2 070(c).
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29