## **CORE RESOLUTIONS**

## **2.52 EDUCATION PAYROLL HEAD TAX**

The AASB lends its full support to the establishment of an annual education head tax. An education head tax will provide a secure source of funding for public elementary and secondary education.

Rationale. The funding of public education in Alaska is subject to an annual appropriation from the state's general fund and is contingent upon available state revenues. State revenue is primarily derived from two sources: oil revenues and investment returns from the Permanent Fund. Both funding sources can vary wildly from year to year, providing little stability for education funding. Education funding is also subject to the changing funding priorities of administrations and legislatures. Funding for education has increasingly failed to provide a stable and secure source of funding for Alaskan students. A yearly education head tax will provide a secure funding source for public education funding and allow for long-range education planning. The education tax alone will not solve the issue of funding education, but it could serve as a solid foundation and as a part of a larger fiscal solution for the State of Alaska.

**Proposed by Northwest Arctic Borough School District**