

SENATE BILL NO. 179

IN THE LEGISLATURE OF THE STATE OF ALASKA
THIRTY-THIRD LEGISLATURE - SECOND SESSION

BY SENATORS BJORKMAN, Gray-Jackson

Introduced: 1/16/24

Referred: Community and Regional Affairs

A BILL

FOR AN ACT ENTITLED

1 "An Act prohibiting municipalities from levying a tax on the transfer of real property;
2 prohibiting the state from levying a tax on the transfer of real property; and relating to
3 municipal taxation of mobile telecommunications services."

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

5 * Section 1. AS 29.10.200(56) is amended to read:

(56) AS 29.45.650(c), (d), (e), (f), (i), (j), [AND] (k), and (l) (sales and
use tax);

⁸ * Sec. 2. AS 29.10.200(57) is amended to read:

9 (57) AS 29.45.700(d), (e), [AND] (g), and (h) (sales and use tax);

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

1 by ordinance. A borough may wholly or partially exempt a source from a borough
2 sales tax that is taxed by a city in that borough under AS 29.45.700.

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

4 (l) A borough may not levy or collect a sales or use tax on the transfer of real
5 property. This subsection applies to home rule and general law municipalities.

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

7 (a) A city in a borough that levies and collects areawide sales and use taxes
8 may levy sales and use taxes on all sources taxed by the borough in the manner
9 provided for boroughs. Except as provided in (d), [AND] (e), **(g), and (h)** of this
10 section, the assembly may by ordinance authorize a city to levy and collect sales and
11 use taxes on other sources.

12 * **Sec. 6.** AS 29.45.700 is amended by adding a new subsection to read:

13 (h) A city may not levy or collect a sales or use tax on the transfer of real
14 property. This subsection applies to home rule and general law municipalities.

15 * **Sec. 7.** AS 43.98 is amended by adding a new section to article 3 to read:

16 **Sec. 43.98.035. No tax on real property transfers.** The state may not levy or
17 collect a sales or use tax on the transfer of real property.

18 * **Sec. 8.** Section 4, ch. 100, SLA 2002, as repealed and reenacted by sec. 9, ch. 117, SLA
19 2003, and by sec. 2, ch. 30, SLA 2005; and secs. 6 and 9, ch. 100, SLA 2002, are repealed.