

# Senator Jesse Bjorkman

## Alaska State Legislature

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## Sectional Analysis

### Senate Bill 179

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

This is a summary only. Note that this sectional analysis should not be considered an authoritative interpretation of the bill and the bill itself is the best statement of its contents.

**Section 1.** Amends AS 29.10.200(56) conforming to Section 4, to add reference to new subsection (l).

**Section 2.** Amends AS 29.10.200(57) conforming to Section 6, to add reference to new subsection (h).

**Section 3.** Amend AS 29.45.650(a) adding reference to subsection (k) and (l).

**Section 4.** Amends AS 29.45.650 to add new subsection (l) to provide that a borough may not levy or collect a sales tax on the transfer of real property if the borough is a home rule or general law municipality.

**Section 5.** Amends AS 29.45.700(a) to add reference to (g) and (h).

**Section 6.** Amends AS 29.45.700 to add new subsection (h) providing that a city may not levy or collect a sales of use tax on the transfer of real property if the city is a home rule or general law municipality.

**Section 7.** Amends AS 43.98 by adding new section to article 3, AS43.98.035 provides that the state may not levy or collect a sales or use tax on the transfer of real property.

**Section 8.** Repealer section relating to municipal taxation of mobile telecommunication devices.