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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 or use tax on the transfer of real property if the borough is a home rule or general law municipality. Adds a definition of the term transfer.

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 or use tax on the transfer of real property if the city is a home rule or general law municipality. Adds a definition of the term transfer.

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. Adds a definition of the term transfer.

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