

ALASKA STATE LEGISLATURE

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HB40 Farm Food Storage Building Tax Exemption

Sponsor Statement

January 22, 2013

HB40 supports the agriculture economy in Alaska by allowing municipalities to exempt specific food storage and production buildings for those who derive at least 10% of their income from farming activities. My hope for reducing tax on certain buildings will encourage food storage and production of food products without diminishing a significant tax percentage for municipalities.

HB40 includes buildings that store food for human or animal consumption and includes food production equipment. The food production equipment is an integral component because it is typically the production process that allows the food product to be cleaned for proper storage, extends its shelf-life, or creates a food product that can be sold.