



# LAWS OF ALASKA

1988

**Source**

HCS CSSB 282(Jud)

**Chapter No.**

30

**AN ACT**

Relating to municipal sales and use taxes; and providing for an effective date.

---

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

THE ACT FOLLOWS ON PAGE 1, LINE 9

UNDERLINED MATERIAL INDICATES TEXT THAT IS BEING ADDED TO THE LAW AND BRACKETED MATERIAL IN CAPITAL LETTERS INDICATES DELETIONS FROM THE LAW; COMPLETELY NEW TEXT OR MATERIAL REPEALED AND RE-ENACTED IS IDENTIFIED IN THE INTRODUCTORY LINE OF EACH BILL SECTION.

Approved by the Governor: May 12, 1988  
Actual Effective Date: July 1, 1988

AN ACT

Relating to municipal sales and use taxes; and providing  
for an effective date.

\* Section 1. AS 29.10.200(42) is amended to read:

(42) AS 29.45.650(c), (d), (e), and (f) (sales and use tax)

\* Sec. 2. AS 29.45.650(e) is amended to read:

(e) A borough may provide for the creation, recording, and notice of a lien on real or personal property to secure the payment of a sales and use tax, and the interest, penalties, and administration costs in the event of delinquency. When recorded, the sales tax lien has priority over all other liens except (1) liens for property taxes and special assessments; (2) liens that were perfected before the recording of the sales tax lien for amounts actually advanced before the recording of the sales tax lien; (3) mechanics' and materialmen's liens for which claims of lien under AS 34.35.070 or notices of right to lien under AS 34.35.064 have been recorded before the recording of the sales tax lien. This subsection applies to home rule and general law municipalities [WHEN RECORDED, A LIEN AUTHORIZED UNDER THIS SECTION HAS PRIORITY OVER OTHER LIENS EXCEPT THOSE FOR PROPERTY TAXES AND SPECIAL ASSESSMENTS].

\* Sec. 3. This Act takes effect July 1, 1988.