



LAWS OF ALASKA

1994

Source
CSHB 306(RES) am S

Chapter No.
40

AN ACT

Relating to an optional municipal tax credit for costs of certain river habitat protection improvements.

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

THE ACT FOLLOWS ON PAGE 1

Approved by the Governor: May 9, 1994
Actual Effective Date: August 7, 1994

AN ACT

1 Relating to an optional municipal tax credit for costs of certain river habitat protection
2 improvements.

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4 * Section 1. AS 29.45 is amended by adding a new section to read:

5 Sec. 29.45.046. RIVER HABITAT PROTECTION TAX CREDIT. (a) Unless
6 prohibited by municipal charter, a municipality may by ordinance provide for a river
7 habitat protection credit to be applied to offset a portion of the property taxes due on
8 land, or an interest in land taxable under this chapter, upon which an improvement has
9 been constructed that aids in

10 (1) protecting the Kenai River or a tributary of the Kenai River from
11 degradation of fish habitat due to public or private use; or

12 (2) restoring riparian fish habitat along or in the Kenai River or a
13 tributary of the Kenai River that has been damaged by land use practices.

14 (b) The amount of a river habitat protection credit shall be based upon a

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1 percentage of the verifiable costs of the improvement and may not exceed 50 percent
2 of the total amount of taxes levied upon the land or upon the taxable interest in the
3 land during a single tax year, but the credit may be granted for more than one year.
4 If the credit is granted for more than one year and the land or taxable interest in the
5 land is conveyed, the portion of the credit remaining is extinguished. The ordinance
6 may limit the availability of a credit to some, but not all types of improvements for
7 which a credit may be granted under this section and to some, but not all areas of the
8 municipality. A credit may only be granted for an improvement that has been
9 constructed in compliance with state and federal laws and certified by the Department
10 of Fish and Game under (c) of this section. A credit may not be granted for an
11 improvement

12 (1) required under state or federal law; or

13 (2) located more than 150 feet from the mean high tide line or ordinary
14 high water line; in this paragraph, "ordinary high water line" means that line on the
15 shore of the nontidal portion of a river or stream that reflects the highest level of water
16 during an ordinary year and is established by fluctuations of water and indicated by
17 physical characteristics such as a clear, natural line impressed on the bank, shelving,
18 changes in the character of soil, destruction of terrestrial vegetation, the presence of
19 litter and debris, or other appropriate means that consider the characteristics of the
20 surrounding area.

21 (c) The Department of Fish and Game shall by regulation establish criteria to
22 be used in determining whether an improvement is effective in accomplishing the
23 purposes listed in (a)(1) or (2) of this section. Upon application by the owner of land
24 or taxable interest in land, the department shall certify whether an improvement meets
25 the criteria established under this subsection. The department may require submission
26 of plans for approval before construction as a condition of certification.