



# LAWS OF ALASKA

1995

**Source**

HCS SB 147(RES)

**Chapter No.**

41

**AN ACT**

Relating to a municipal river habitat protection tax credit.

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

THE ACT FOLLOWS ON PAGE 1

**Approved by the Governor:** May 25, 1995

**Actual Effective Date:** August 23, 1995

AN ACT

1 Relating to a municipal river habitat protection tax credit.

2

3 \* Section 1. AS 29.45.046(b) is amended to read:

4 (b) The amount of a river habitat protection credit shall be based upon a  
5 percentage of the verifiable costs of the improvement and may not exceed 50 percent  
6 of the total amount of taxes levied upon the land or upon the taxable interest in the  
7 land during a single tax year, but the credit may be granted for more than one year.  
8 If the credit is granted for more than one year and the land or taxable interest in the  
9 land is conveyed, the portion of the credit remaining is extinguished. The ordinance  
10 may limit the availability of a credit to some, but not all types of improvements for  
11 which a credit may be granted under this section and to some, but not all areas of the  
12 municipality. A credit may only be granted for an improvement that has been  
13 constructed in compliance with state and federal laws [AND CERTIFIED BY THE  
14 DEPARTMENT OF FISH AND GAME UNDER (c) OF THIS SECTION]. A credit  
15 may not be granted for an improvement

## Chapter 41

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

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

10 \* Sec. 2. AS 29.45.046 is amended by adding a new subsection to read:

11 (d) Before an ordinance is adopted under (a) of this section, it must be  
12 approved by the commissioner of fish and game. The commissioner of fish and game  
13 shall approve a proposed ordinance if the improvements for which a credit is  
14 authorized aid in protecting or restoring habitat as required under this section without  
15 regard to the percentage of the total protection or restoration that could be achieved  
16 by ideal improvement measures. Within 60 days after receipt of a proposed ordinance,  
17 the commissioner of fish and game shall notify the municipality in writing as to  
18 whether the proposed ordinance is approved or disapproved and, if the proposed  
19 ordinance is disapproved, shall state the basis for that determination.

20 \* Sec. 3. AS 29.45.046(c) is repealed.