



# LAWS OF ALASKA

2005

**Source**  
HB 293

**Chapter No.**  
\_\_\_\_\_

## AN ACT

Relating to a borough sales tax exemption for a source that is taxed by a city in that borough.

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

THE ACT FOLLOWS ON PAGE 1



AN ACT

1 Relating to a borough sales tax exemption for a source that is taxed by a city in that borough.

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3 \* **Section 1.** AS 29.45.650(a) is amended to read:

4 (a) Except as provided in AS 04.21.010(c), AS 29.45.750, and in (f), (h), (i),  
5 and (j) of this section, a borough may levy and collect a sales tax on sales, rents, and  
6 on services provided in the borough. The sales tax may apply to any or all of these  
7 sources. **Notwithstanding other statutes, exemptions** [EXEMPTIONS] may be  
8 granted by ordinance. **A borough may wholly or partially exempt a source from a**  
9 **borough sales tax that is taxed by a city in that borough under AS 29.45.700.**

10 \* **Sec. 2.** Section 4, ch. 100, SLA 2002, as amended by sec. 9, ch. 117, SLA 2003, is  
11 repealed and reenacted to read:

12 Sec. 4. AS 29.45.650(a) is amended to read:

13 (a) Except as provided in AS 04.21.010(c), [AS 29.45.750,] and in (f), (h), (i),

1           and (j) of this section, a borough may levy and collect a sales tax on sales, rents, and  
2           on services provided in the borough. Notwithstanding other statutes, exemptions may  
3           be granted by ordinance. A borough may wholly or partially exempt a source from a  
4           borough sales tax that is taxed by a city in that borough under AS 29.45.700.