

**HOUSE BILL NO. 395**

IN THE LEGISLATURE OF THE STATE OF ALASKA  
TWENTY-FIFTH LEGISLATURE - SECOND SESSION

**BY REPRESENTATIVES FAIRCLOUGH, Samuels, Johnson**

**Introduced: 2/19/08**

**Referred: House Special Committee on Ways and Means, Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act repealing the Estate Tax Law of Alaska."**

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

3 **\* Section 1.** AS 13.16.610(p)(1) is amended to read:

4 (1) "estate" means the gross estate of a decedent as determined for the  
5 purpose of federal estate tax [AND THE ESTATE TAX PAYABLE TO THIS  
6 STATE];

7 **\* Sec. 2.** AS 13.16.610(p)(6) is amended to read:

8 (6) "tax" means the federal estate tax and [THE ADDITIONAL  
9 INHERITANCE TAX IMPOSED BY AS 43.31 AND] interest and penalties imposed  
10 in addition to the tax.

11 **\* Sec. 3.** AS 43.31.011, 43.31.021, 43.31.031, 43.31.041, 43.31.051, 43.31.061, 43.31.071,  
12 43.31.091, 43.31.111, 43.31.121, 43.31.131, 43.31.141, 43.31.151, 43.31.181, 43.31.191,  
13 43.31.201, 43.31.221, 43.31.230, 43.31.240, 43.31.250, 43.31.260, 43.31.280, 43.31.290,  
14 43.31.300, 43.31.310, 43.31.320, 43.31.330, 43.31.340, 43.31.350, 43.31.400, 43.31.410,  
15 43.31.420, and 43.31.430 are repealed.

1       \* **Sec. 4.** The uncodified law of the State of Alaska is amended by adding a new section to  
2 read:

3               **APPLICABILITY.** This Act applies to the estate of an individual whose date of death  
4 is after the effective date of this Act.