

HOUSE BILL NO. 97

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTIETH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVES THOMPSON, Kreiss-Tomkins, Birch

Introduced: 2/1/17

Referred: State Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act repealing the insurance tax credit for gifts to the Alaska fire standards council;**
2 **and providing for an effective date."**

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

4 * **Section 1.** AS 21.06.110(9); AS 21.09.210(j); AS 21.96.075; AS 37.05.146(b)(5) are
5 repealed.

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

8 TRANSITION. A taxpayer that accrues a credit authorized by a statute repealed by
9 sec. 1 of this Act before the effective date of sec. 1 of this Act, but whose tax year ends on or
10 after the effective date of sec. 1 of this Act, may take the tax credit in the tax year the taxpayer
11 accrues the credit.

12 * **Sec. 3.** This Act takes effect January 1, 2022.