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IN THE HOUSE

BY THE JUDICIARY COMMITTEE

CS FOR HOUSE BILL NO. 397

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act permitting personal actions against leaseholders for collection of delinquent taxes on their leasehold interests in tax exempt property."

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

Section 1. Sec. 16-1-121, ACLA 1949 as amended by Sec. 34, Ch. 174, SLA 1957 is amended to read:

Sec. 16-1-121. ACTIONS FOR COLLECTION OF TAX [COUNCIL MAY ENFORCE LIEN BY SALE]. Whenever the tax on real property shall not have been paid when due, the councils of municipal corporations [,] may enforce the lien of such tax by the sale of the property assessed, such sale to be made under the special proceeding hereinafter set forth, by order of the superior court of the district [DISTRICT COURT OF THE DIVISION] wherein the property assessed is situated. When the tax on a leasehold interest in tax exempt property is not paid when due, municipal corporations may enforce the tax by a personal action against the said delinquent taxpayer brought in the magistrate or superior court, in addition to other remedies available to them to enforce the lien.