

Introduced: 2/6/63
Referred: Judiciary and
Local Affairs

1 IN THE HOUSE

BY MR. BLODGETT

2

HOUSE BILL NO. 19

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRD LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act allowing local property tax exemp-
7 tions for widows."

7

8

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

9

* Section 1. AS 29.05 is amended by adding a new section to

10

read:

11

Sec. 29.05.025. LIMIT ON HOME RULE TAXING POWER. No

12

home rule city may levy a tax on the real and personal

13

property owned by a widow whose gross income from all sources

14

is less than \$5,000 during the tax year.

15

* Sec. 2. AS 29.10.336(b) is amended to read:

16

(b) Property owned by the city or the state, the

17

household furniture of the head of a family or a householder,

18

not exceeding \$200 in value, the real and personal property

19

owned by a widow whose gross income from all sources is less

20

than \$5,000 during the tax year, all property used exclu-

21

sively for religious, educational, charitable purposes, the

22

property of an organization, not organized for business

23

purposes, whose membership is composed entirely of the

24

veterans of a war of the United States, or the property of

25

the auxiliary of any such organization, and all money on

26

deposit, are exempt from taxation.

27

* Sec. 3. AS 29.15.220 is amended to read:

28

Sec. 29.15.220. GENERAL TAX FOR EDUCATIONAL AND

29

MUNICIPAL PURPOSES. The board of trustees may assess, levy

HB #19

1 and collect a general tax for school and municipal purposes,
2 not to exceed three per cent of the assessed valuation upon
3 all real and personal property and declare the tax with
4 penalty a lien upon real and personal property, and enforce
5 the collection of the lien by foreclosure, levy, distress
6 and sale, in the manner provided for the collection of taxes
7 in cities of the first class. The laws governing the levy
8 and collection of taxes in cities of the first class apply
9 to cities of the second class. All property owned by the
10 city and property used exclusively for religious, educational
11 or charitable purposes, the real and personal property owned
12 by a widow whose gross income from all sources is less than
13 \$5,000 during the tax year, and the household furniture of
14 the head of a family or householder, not exceeding \$200 in
15 value, is exempt from this tax. The laws exempting certain
16 property from levy and sale on execution do not apply to the
17 levy or collection of this tax.

18
19
20
21
22
23
24
25
26
27
28
29