

Introduced: 3/2/63
Referred: Local Government

1 IN THE HOUSE

BY THE LOCAL GOVERNMENT
COMMITTEE BY REQUEST

2 HOUSE BILL NO. 135

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the exemption of re-
7 ligious property from local taxation."

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. 29.05.026. LIMIT ON HOME RULE TAXING POWER. (a)

12 No home rule city may levy a tax on real and personal property
13 used exclusively for religious purposes.

14 (b) The term "property used exclusively for religious
15 purposes" includes the following types of property owned by
16 a religious organization:

17 (1) the residence of a pastor, priest, rabbi, or
18 minister;

19 (2) any structure, and the land it stands on, which
20 is used for public worship;

21 (3) the furniture and fixtures in a structure used
22 for public worship;

23 (4) lots adjacent to a structure used for public
24 worship which are reasonably necessary to the convenient use
25 of the structure.

26 (c) A property, or part of a property, described in (a)
27 or (b) of this section from which rentals or profits are
28 derived is not exempt from taxation under (a) of this section.

29 * Sec. 2. AS 29.10.336(c) is repealed and re-enacted to read:

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1 (c) The term "property used exclusively for religious
2 purposes" includes the following types of property owned by
3 a religious organization:

4 (1) the residence of a pastor, priest, rabbi, or
5 minister;

6 (2) any structure, and the land it stands on,
7 which is used for public worship;

8 (3) the furniture and fixtures in a structure used
9 for public worship;

10 (4) lots adjacent to a structure used for public
11 worship which are reasonably necessary to the convenient use
12 of the structure.

13 * Sec. 3. AS 29.10.336(d) is amended to read:

14 (d) If a religious, educational, or charitable organ-
15 ization or a veterans' organization or auxiliary derives
16 rentals, income or profits from a part of its property other-
17 wise exempt under (b) of this section, that part of the
18 property is not exempt [OR PROFITS FROM ITS PROPERTY, THAT
19 PROPERTY IS NOT EXEMPT].

20 * Sec. 4. AS 29.15.220 is repealed and re-enacted to read:

21 Sec. 29.15.220. GENERAL TAX FOR EDUCATIONAL AND MUNICI-
22 PAL PURPOSES. The board of trustees may assess, levy, and
23 collect a general tax for school and municipal purposes under
24 the same procedure, and subject to the same limitations as
25 the council of a first class city under AS 29.10.336 -
26 29.10.354.

27 * Sec. 5. This Act takes effect on the day after its passage
28 and approval or on the day it becomes law without such approval.
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