

Introduced: 3/2/63  
Referred: Local Government

1 IN THE HOUSE

BY THE LOCAL GOVERNMENT  
COMMITTEE BY REQUEST

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HOUSE BILL NO. 135

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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-  
ligious property from local taxation; and  
providing for an effective date."

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

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

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

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No home rule city or political subdivision may levy a tax  
on real and personal property used exclusively for religious  
purposes.

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

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

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(2) any structure, and the land it stands on, which  
is used for public worship, or religious education;

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

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(4) lots adjacent to a structure used for public  
worship or religious education which are reasonably necessary  
to the convenient use of the structure;

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(5) lots required by local ordinance for parking  
in connection with the structure as defined in (2) above.

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

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 AS 29.10.336(c) is repealed and re-enacted to read:

5 (c) The term "property used exclusively for religious  
6 purposes" includes the following types of property owned by  
7 a religious organization:

8 (1) the residence of a pastor, priest, rabbi, or  
9 minister;

10 (2) any structure, and the land it stands on,  
11 which is used for public worship, or religious education;

12 (3) the furniture and fixtures in a structure used  
13 for public worship, or religious education;

14 (4) lots adjacent to a structure used for public  
15 worship which are reasonably necessary to the convenient use  
16 of the structure;

17 (5) lots required by local ordinance for parking  
18 in connection with the structure as defined in (2) above.

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

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

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

27 Sec. 29.15.220. GENERAL TAX FOR EDUCATIONAL AND MUNICI-  
28 PAL PURPOSES. The board of trustees may assess, levy, and  
29 collect a general tax for school and municipal purposes under

1 the same procedure, and subject to the same limitations as  
2 the council of a first class city under AS 29.10.336 -  
3 29.10.354

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