

1 IN THE HOUSE BY MR. HOLM

2 HOUSE BILL NO. 322

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to prohibiting taxing  
7 by municipalities of leases held from the  
8 state or political subdivision of the  
9 state; and providing for an effective date."

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

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

13 Sec. 29.05.022. LIMITATION ON TAXING POWER OF HOME RULE  
14 MUNICIPALITIES. No home rule city or borough may levy a  
15 property tax upon a lease held from the state or another  
16 political subdivision.

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

18 (b) Property owned by the city or the state, leases  
19 held from the state or a political subdivision of the state,  
20 the household furniture of the head of a family or a house-  
21 holder, not exceeding \$200 in value, all property used ex-  
22 clusively for religious, educational, charitable purposes,  
23 the property of an organization, not organized for business  
24 purposes, whose membership is composed entirely of the  
25 veterans of a war of the United States, or the property of  
26 the auxiliary of any such organization, and all money on  
27 deposit, are exempt from taxation.

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

29 Sec. 29.15.220. GENERAL TAX FOR EDUCATIONAL AND

1 MUNICIPAL PURPOSES. The board of trustees may assess, levy  
2 and collect a general tax for school and municipal purposes,  
3 not to exceed three per cent of the assessed valuation upon  
4 all real and personal property and declare the tax with  
5 penalty a lien upon real and personal property, and enforce  
6 the collection of the lien by foreclosure, levy, distress  
7 and sale, in the manner provided for the collection of taxes  
8 in cities of the first class. The laws governing the levy  
9 and collection of taxes in cities of the first class apply  
10 to cities of the second class. All property owned by the city  
11 and property used exclusively for religious, educational or  
12 charitable purposes, leases held from the state or a politi-  
13 cal subdivision of the state, and the household furniture  
14 of the head of a family or householder, not exceeding \$200  
15 in value, is exempt from this tax. The laws exempting cer-  
16 tain property from levy and sale on execution do not apply  
17 to the levy or collection of this tax.

18 \* Sec. 4. This Act takes effect on July 1, 1964.  
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