

1 IN THE HOUSE

BY MR. TAYLOR

2

HOUSE BILL NO. 28

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FOURTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to local taxation of property

7

used exclusively for religious purposes."

8

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

9

* Section 1. AS 29.10.336(b) is repealed and re-enacted to read:

10

(b) The term "property used exclusively for religious

11

purposes" does not include the following types of property

12

owned by a religious organization:

13

(1) the residence of the pastor, priest, rabbi,

14

minister, or other similarly titled religious leader;

15

(2) a parking lot, garden, recreation area or other

16

parts of land which do not give subjacent support to a struc-

17

ture that is used for solely charitable purposes, public

18

worship, religious education, or a nonprofit hospital.

19

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

20

(c) Property or part of the property described in (a)

21

[OR (B)] of this section from which rentals or income are

22

derived is not exempt from taxation under (a) of this section,

23

unless the rentals or income are derived from the rental of

24

the property by religious or educational groups for classroom

25

space.

26

27

28

29