

Introduced: 1/22/68  
Referred: Health, Welfare  
and Education and Finance

BY HOLM, BANFIELD AND  
WIGGINS

1 IN THE HOUSE

2 HOUSE BILL NO. 383

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for a college expense deduction in  
7 the state income tax."

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

9 \* Section 1. AS 43.20.010(c) is amended by adding a new paragraph to  
10 read:

11 (9) A deduction for college expenses is allowed for a resi-  
12 dent taxpayer who is or has a legal dependent 21 years of age or under  
13 attending college. The maximum amount allowable under this deduction  
14 is \$1,000 per student. To qualify for a deduction under this paragraph  
15 the student must be a bona fide college student, including graduate  
16 student, attending an accredited university or college within the  
17 State of Alaska.