

Introduced: 4/1/67

1 IN THE HOUSE

BY THE HEALTH, WELFARE AND  
EDUCATION COMMITTEE

2 HOUSE CONCURRENT RESOLUTION NO. 79

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SESSION

5 Relating to a study and report on all  
6 aspects of the state's policy of granting  
7 tax exemptions to certain organizations.

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

9 WHEREAS when the state grants a property tax exemption it relieves a  
10 specific property owner or user of a liability which he would otherwise  
11 incur; and

12 WHEREAS the functioning of certain institutions which are the bene-  
13 ficiaries of the tax exemption provisions of the law undoubtedly results in  
14 reducing the need for governmental expenditures; and

15 WHEREAS although exempting a taxpayer from the property tax has the  
16 effect of appropriating public funds for his use, subsidizing private activi-  
17 ties which promote public good is a reasonable function of government; and

18 WHEREAS it is important in pursuing this course of action to make sure  
19 that the treatment of various groups of taxpayers is consistent, fair, and  
20 in the public's interest; and

21 WHEREAS how far a state should go in exempting various classes, owners,  
22 and users of real property from the burden of paying real property taxes has  
23 been a subject of much controversy in recent years;

24 BE IT RESOLVED that the Legislative Council is directed to make a full  
25 study of the present system of granting tax exemptions and present its report  
26 to the Fifth Legislature, Second Session.

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29 HCR 79