

Introduced: 2/15/68  
Referred: Local Government  
and Finance

BY THE HEALTH, WELFARE AND  
EDUCATION COMMITTEE

1 IN THE HOUSE

2 HOUSE CONCURRENT RESOLUTION NO. 17  
3 IN THE LEGISLATURE OF THE STATE OF ALASKA  
4 FIFTH LEGISLATURE - SECOND SESSION

5 Relating to a study and report on all  
6 aspects of the state's policy of grant-  
7 ing tax exemptions to certain organi-  
8 zations.

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

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

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

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

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

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

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