

Introduced: 2/13/69  
Referred: Local Government  
and Finance

1 IN THE HOUSE

BY ANDERSON AND YOUNG

2 HOUSE BILL NO. 137

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to tax exemptions for senior  
7 citizens over 65 years of age; and providing for an  
8 effective date."

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

10 \* Section 1. AS 43.20.020 is amended by adding a new subsection to  
11 read:

12 (d) An exemption of \$1,000 is allowed if the taxpayer has  
13 attained the age of 65 before the close of his taxable year and an  
14 additional exemption of \$1,000 is allowed for the spouse of the tax-  
15 payer if the spouse has attained the age of 65 before the close of the  
16 taxable year. The exemption provided for in this subsection is cumu-  
17 lative and is not intended to replace existing exemptions for senior  
18 citizens.

19 \* Sec. 2. AS 43.20 is amended by adding a new section to read:

20 Sec. 43.20.025. DEDUCTIONS. All medical expenses incurred  
21 during the taxable year by a taxpayer, if he is over the age of 65  
22 or by spouse if the spouse is over the age of 65, are deductible from  
23 the gross income of the taxpayer.

24 \* Sec. 3. AS 29.10.336(a) is amended to read:

25 (a) Property owned by the city or the state, the real property  
26 of certain persons to the extent and subject to the conditions pro-  
27 vided in (e) of this section, the household furniture of the head of a  
28 family or a householder not exceeding \$200 in value, all property used  
29 exclusively for nonprofit religious, charitable, cemetery, hospital,

1 or educational purposes, the property of an organization not organized  
2 for business purposes, whose membership is composed entirely of the  
3 veterans of a war of the United States, or the property of the auxiliary  
4 of any such organization, and all money on deposit are exempt from  
5 taxation.

6 \* Sec. 4. AS 29.10.336 is amended by adding new subsections to read:

7 (e) The real property of a person 65 years of age or over is  
8 exempt from taxation to an amount of \$5,000. No exemption may be  
9 granted except upon written application for the exemption upon a form  
10 prescribed by the state assessor for use by local assessors.

11 (f) The claimant must file the application no later than January  
12 15 of the assessment year for which the exemption is sought and must  
13 file a separate application for each assessment year in which the  
14 exemption is sought. If an application is filed within the required  
15 time and is approved by the assessor, he shall allow an exemption in  
16 accordance with the provisions of this section. The assessor may at  
17 any time require proof in the form he considers necessary of the right  
18 and amount of an exemption claimed under this section.

19 \* Sec. 5. AS 07.12 is amended by adding a new section to read:

20 Sec. 07.12.210. ADDITIONAL LIMITS ON HOME RULE TAXING POWER.  
21 In assessing, levying and collecting taxes on real property, home rule  
22 boroughs are prohibited from taxing the real property of certain  
23 persons to the extent and subject to the conditions specified for first  
24 class cities under AS 29.10.336(a) and (e).

25 \* Sec. 6. The provisions of the Act are retroactive to January 1, 1969.

26 \* Sec. 7. This Act takes effect on the day after its passage and  
27 approval or on the day it becomes law without approval.  
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