

Introduced: 2/26/71
Referred: Health, Welfare &
Education and Finance

1 IN THE HOUSE

BY HOLM AND NAUGHTON

2 HOUSE BILL NO. 222

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - FIRST 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 read:

10 (9) A taxpayer 25 years of age or under, or a taxpayer
11 having a legal dependent 25 years of age or under, is entitled to a
12 deduction for the college expenses of the taxpayer or legal dependent.
13 The maximum amount allowable under this deduction is \$1,000 per student.
14 To qualify for a deduction under this paragraph the student must be a
15 bona fide college student, including graduate student, attending an
16 accredited university or college within the State of Alaska.
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