

1 IN THE SENATE

BY THOMAS

2 SENATE BILL NO. 260

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to exemptions from taxation of real
7 and personal property."

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

9 * Section 1. AS 29.10.336 is amended by adding new subsections to read:

10 (e) The term "property used exclusively for nonprofit charitable
11 or educational purposes" includes the following types of property owned
12 by a nonprofit charitable or educational organization:

13 (1) all real or personal property of a sheltered workshop
14 or a retail outlet of that workshop, including its inventory; as used
15 in this subsection, "sheltered workshop" means a nonprofit facility
16 established and operated by a private organization, agency or institu-
17 tion which provides disabled or severely handicapped individuals
18 (whether of a physical, mental or emotional nature) with vocational
19 training, occupational rehabilitation activities of an educational
20 or therapeutic nature, employment opportunity or employment, even if
21 remuneration is received by the individual;

22 (2) notwithstanding the provisions of (c) of this section,
23 real or personal property of a retail store dealing exclusively in
24 donated inventory, or inventory supplied by a sheltered workshop,
25 where the inventory is distributed without cost as part of a welfare
26 program or where the proceeds of the sale of inventory sold to the
27 general public is used to support a welfare program, or to support
28 vocational training or employment for disabled or severely handicapped
29 individuals described in (1) of this subsection.