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1 IN THE HOUSE

2 HOUSE BILL NO. 526

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxable property under the oil and
7 gas exploration, production and pipeline transportation
8 tax."

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

10 * Section 1. AS 43.56.210(6) is amended to read:

11 (6) "taxable property" means real and tangible personal
12 property used or committed by contract or other agreement for use
13 within this state primarily in the exploration for, production of,
14 or pipeline transportation of gas or unrefined oil [(EXCEPT FOR
15 PROPERTY USED SOLELY FOR THE RETAIL DISTRIBUTION OR LIQUEFICATION OF
16 NATURAL GAS)], or in the operation or maintenance of facilities used
17 in the exploration for, production of, or pipeline transportation of
18 gas or unrefined oil, including machinery, appliances, supplies,
19 equipment, drilling rigs, wells (whether producing or not), gathering
20 lines and transmission lines, pumping stations, compressor stations,
21 power plants, topping plants, processing units, roads, tank farms,
22 tanker terminals, docks and other port facilities, air strips and
23 communication equipment and facilities, maintenance equipment and
24 facilities, and maintenance camps and other related facilities; "taxable
25 property" does not include permanent residences, office buildings
26 requiring substantial local government services, or gas pipeline systems
27 operated as utilities and regulated by the Alaska Public Utilities
28 Commission;

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