

Introduced: 2/21/75  
Referred: Resources and  
Finance

1 IN THE HOUSE

BY THE RESOURCES COMMITTEE

2 HOUSE BILL NO. 196

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxable property under the oil  
7 and gas exploration, production, and pipeline trans-  
8 portation tax; and providing for an effective date."

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, or in the pro-  
15 cessing, liquefaction, or manufacture of natural gas or oil products  
16 (except for property used solely for the retail distribution [OR  
17 LIQUEFICATION] of natural gas), or in the operation or maintenance of  
18 facilities used in the exploration for, production of, or pipeline  
19 transportation of gas or unrefined oil, including machinery, appliances,  
20 supplies, equipment, drilling rigs, wells (whether producing or not),  
21 gathering lines and transmission lines, pumping stations, compressor  
22 stations, power plants, topping plants, processing units, roads, tank  
23 farms, tanker terminals, docks and other port facilities, air strips  
24 and communication equipment and facilities, maintenance equipment and  
25 facilities, and maintenance camps and other related facilities;  
26 "taxable property" does not include permanent residences, office build-  
27 ings requiring substantial local government services, or gas pipeline  
28 systems operated as utilities and regulated by the Alaska Public  
29 Utilities Commission;

1 \* Sec. 2. This Act takes effect January 1, 1976.

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29