

Introduced: 1/15/76  
Referred: Finance

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

1 IN THE HOUSE

2 *FLCSLS CS*

HOUSE BILL NO. 583 *am*

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the oil and gas exploration,  
7 production and pipeline transportation property  
8 taxes; and providing for an effective date."

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

10 \* Section 1. AS 43.56.010(b) is amended to read:

11 (b) A municipality may levy and collect a tax under AS 29.53.045  
12 at the rate of taxation that applies to other property taxed by the  
13 municipality. The [A] tax [COLLECTED BY A MUNICIPALITY AS AUTHORIZED  
14 BY AS 29.53.045 SHALL BE CREDITED AGAINST THE TAX LEVIED UNDER (a) OF  
15 THIS SECTION AND] shall be levied at a rate no higher than the rate  
16 applicable to other property taxable by the municipality. No munici-  
17 pality may exempt from taxation property authorized to be taxed under  
18 this chapter. Exemptions shall be limited to those in AS 29.53.020  
19 and 29.53.025 and sec. 20 of this chapter.

20 \* Sec. 2. AS 43.56.010 is amended by adding a new subsection to read:

21 (d) A tax paid to a municipality under AS 29.53.045 on or before  
22 June 30 of the tax year shall be credited against the tax levied under  
23 (a) of this section for that tax year. If, however, a tax is not paid  
24 to a municipality until after June 30 of the taxable year, the depart-  
25 ment upon application shall refund to the taxpayer the amount of tax  
26 paid to the municipality under AS 29.53.045. The credit or refund of  
27 taxes paid to a municipality may not exceed the total amount of tax  
28 levied by the department upon the taxpayer for the tax year, under (a)  
29 of this section.

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1 \* Sec. 3. AS 43.56.150(a) is amended to read:

2 (a) The tax levied by sec. 10(a) of this chapter is payable to  
3 the department on or before June 30 [SEPTEMBER 30] of the taxable  
4 year.

5 \* Sec. 4. AS 43.56 is amended by adding a new section to read:

6 Sec. 43.56.135. CERTIFICATION. No later than June 1 of each  
7 year, the department shall certify the final assessment roll and mail  
8 to the owner of the taxable property or his authorized agent a state-  
9 ment of the amount of tax due.

10 \* Sec. 5. AS 43.56.130(h) is repealed.

11 \* Sec. 6. This Act is retroactive to January 1, 1976.

12 \* Sec. 7. This Act takes effect immediately in accordance with AS 01.-  
13 10.070(c).