

Introduced: 3/18/76  
Referred: Community and  
Regional Affairs

BY THE RULES COMMITTEE BY REQUEST  
OF THE ADMINISTRATIVE REGULATION  
REVIEW COMMITTEE

1 IN THE SENATE

2 SENATE CONCURRENT RESOLUTION NO. 92

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE -- SECOND SESSION

5 Annulling a regulation adopted by the  
6 Department of Community and Regional  
7 Affairs pertaining to the farm and agri-  
8 cultural land use assessment and tax  
9 deferment program.

10 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

11 WHEREAS under AS 44.62.320 the legislature may annul regulations of an  
12 agency or department by concurrent resolution adopted by a vote of both  
13 houses; and

14 WHEREAS, under the authority of AS 29.53.035(b) and (c), AS 43.20.190,  
15 and AS 44.47.160, the Department of Community and Regional Affairs has  
16 adopted 19 AAC 38.020 which requires that an applicant for a farm and agri-  
17 cultural land use assessment and tax deferment submit to the clerk or asses-  
18 sor of the municipality copies of the applicant's state income tax returns;  
19 and

20 WHEREAS there are methods of determining eligibility for the farm and  
21 agricultural land use assessment and tax deferment which are less of a burden  
22 to applicants than requiring submission of copies of their state income tax  
23 returns; and

24 WHEREAS the legislature did not intend that applicants for the farm and  
25 agricultural land use assessment and tax deferment be required to submit  
26 copies of their state income tax returns;

27 BE IT RESOLVED by the Alaska State Legislature that 19 AAC 38.020 is  
28 annulled.

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