Introduced: 3/8/77
Referred: Finance

IN THE HOUSE BY BUCHHOLDT AND BRADLEY

HOUSE BILL NO. 318

IN THE LEGISLATURE OF THE STATE OF ALASKA

TENTH LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act allowing a tax rebate under the Alaska Net Income Tax Act; and providing for an effective date."

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

* Section 1. A resident taxpayer who is a natural person is entitled to a rebate of the tax imposed by AS 43.20 in an amount equal to double the amount spent by the taxpayer during the taxable year ending December 31, 1976, for medical care for himself, if he is over 65 years of age and handicapped, or for any of his dependents, if they are over 65 years of age and handicapped. In no event, however, may the amount rebated exceed $3,000 for any one taxpayer.

* Sec. 2. For the purposes of this Act

(1) "handicapped" includes blindness and disability;

(2) "blindness" means, in terms of ophthalmic measurement, central visual acuity of 20/200 or less in the better eye with correcting glasses; field defect in which the peripheral field has contracted so that the widest diameter of visual field subtends at an angular distance of no greater than 20 degrees is considered equally disabling;

(3) "disability" means a physical or mental condition severe enough to prevent a person from engaging in a useful occupation within his competence, such as holding a job or homemaking, and of such a nature that it will likely remain static, become worse, or make no substantial improvement in the foreseeable future.

* Sec. 3. When a payment is allowed to a taxpayer under this Act, it shall be paid out of the general fund on a warrant issued under a voucher

approved by the Department of Revenue.

* Sec. 4. This Act takes effect immediately in accordance with AS 01.10.070(c).