

Introduced: 3/18/77  
Referred: Health, Education &  
Social Services and Finance

1 IN THE SENATE

BY HACKNEY

2 SENATE BILL NO. 263

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the Alaska net income tax; and  
7 providing for an effective date."

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

9 \* Section 1. AS 43.20.031 is amended by adding a new subsection to read:

10 (h) In computing the tax under this chapter the taxpayer is  
11 entitled to deduct expenses incurred during the taxable year in adopting  
12 a child whether the placement is obtained through the Department of  
13 Health and Social Services, another agency providing adoption services  
14 licensed under AS 47.35, or an independent source. The department shall  
15 adopt regulations defining the allowable expenses for computation of the  
16 adoption expense deduction.

17 \* Sec. 2. AS 43.20.031(h), enacted in sec. 1 of this Act, is retroactive  
18 to taxable years beginning after December 31, 1976.

19 \* Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-  
20 070(c).

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