

Introduced: 3/21/78
Referred: Judiciary and
Finance

1 IN THE SENATE

BY THE RULES COMMITTEE
BY REQUEST

2 SENATE BILL NO. 558

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the marital deduction in testamen-
7 tary transfers."

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

9 * Section 1. AS 13.11 is amended by adding a new section to read:

10 Sec. 13.11.277. MARITAL DEDUCTION. A provision or reference in
11 any testamentary gift relating to the marital deduction provided for in
12 the federal Internal Revenue Code and regulations under it is construed
13 to contemplate the maximum marital deduction allowable under the
14 Internal Revenue Code and regulations on the date of the death of the
15 decedent making the gift.