

Introduced: 2/4/77  
Referred: Community & Regional  
Affairs

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

1 IN THE SENATE

2 SENATE CONCURRENT RESOLUTION NO. 12

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 Annuling regulations adopted by the  
6 Department of Community and Regional  
7 Affairs pertaining to supplying income tax  
8 forms when applying for the farm and agri-  
9 cultural land use assessment and tax  
10 deferment program.

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

12 WHEREAS under AS 44.62.320 the legislature may annul administrative  
13 regulations of a department by concurrent resolution adopted by a vote of  
14 both houses; and

15 WHEREAS the Department of Community and Regional Affairs has adopted  
16 regulations which require an applicant for the farm and agricultural land use  
17 assessment and tax deferment program to provide for inspection his state  
18 income tax returns to the clerk or assessor of the municipality and further  
19 require him to provide a notarized authorization granting the office of the  
20 state assessor the right to inspect the applicant's state income tax returns;  
21 and

22 WHEREAS the legislature, in authorizing this program under AS 29.53.035,  
23 provided that the application be made upon forms prescribed by the state  
24 assessor and that the application solicit information which may reasonably be  
25 required to determine the entitlement of the applicant; and

26 WHEREAS the legislature, by specifying that the application be made on  
27 forms prescribed by the state assessor, intended that only the information  
28 necessary to determine an applicant's eligibility for the program be supplied  
29 by the applicant; and

1 WHEREAS the legislature did not intend by enactment of AS 29.53.035 that  
2 the local and state assessor be afforded access to all the information  
3 required on a state income tax return, much of which is irrelevant to an  
4 applicant's eligibility for the farm and agricultural land use assessment and  
5 tax deferment program;

6 BE IT RESOLVED by the Alaska State Legislature that administrative  
7 regulation 19 AAC 38.020 is annulled.

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