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Offered: 4/15/80
Referred: Finance

1 IN THE HOUSE

BY THE LABOR AND MANAGEMENT
COMMITTEE

2 CS FOR HOUSE BILL NO. 859

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act extending certain benefits to the permanently
7 and totally disabled."

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

9 * Section 1. AS 47.25 is amended by adding a new section to read:

10 ARTICLE 6A. CERTIFICATION OF THE PERMANENTLY AND TOTALLY DISABLED.

11 Sec. 47.25.971. CERTIFICATION OF THE PERMANENTLY AND TOTALLY
12 DISABLED. A person 50 years of age or over who, under regulations
13 adopted by the department under AS 47.25.790, either (1) is eligible for
14 financial assistance under AS 47.25.790 - 47.25.970, or (2) except for
15 the income and resources requirements, would be eligible for financial
16 assistance under AS 47.25.790 - 47.25.970, may obtain written certifica-
17 tion from the department of his permanent and total disability.

18 (b) The department shall adopt regulations prescribing procedures
19 under which a person may apply for and obtain certification of his
20 permanent and total disability under (a) of this section.

21 (c) In this section, "department" means the Department of Health
22 and Social Services.

23 * Sec. 2. AS 28.10.411(c) is amended to read:

24 (c) A resident who is 65 years of age or older or who is 50 years
25 of age or older and certified as permanently and totally disabled under
26 AS 47.25.971 is entitled to an exemption from tax under this section for
27 one motor vehicle subject to registration. No exemption may be granted
28 except upon written application for the exemption on a form prescribed
29 by the department.

1 * Sec. 3. AS 29.53.020(e) is amended to read:

2 (e) The real property owned and occupied as a permanent place of
3 abode by a resident 65 years of age or over or by a resident 50 years
4 of age or over who has been certified as permanently and totally dis-
5 abled under as 47.25.971, is exempt from taxation of the assessed value
6 of the real property. Only one exemption may be granted with respect to
7 the same property and, if two or more persons are eligible for an exemp-
8 tion with respect to the same property, the parties shall decide between
9 or among themselves which shall receive the benefit of the exemption.
10 No real property may be exempted under this subsection which the asses-
11 sor determines, after notice and hearing to the parties concerned, has
12 been conveyed to the applicant primarily for the purpose of obtaining
13 the exemption. The determination of the assessor is appealable under
14 AS 44.62.560 - 44.62.570.

15 * Sec. 4. AS 29.63.065(a) is amended to read:

16 (a) The real property owned and occupied by a resident 65 years of
17 age or over, or by a resident 50 years of age or over who has been
18 certified as permanently and totally disabled under AS 47.25.971, or by
19 the spouse, widow, widower, or minor heir of the original applicant, on
20 which is located only his permanent abode which is a single-family resi-
21 dence, is exempt from (1) special sewer assessments levied by a home
22 rule or general law municipality after September 2, 1975 and (2) special
23 water assessments levied by a home rule or general law municipality
24 after September 2, 1975. Only one exemption may be granted with respect
25 to the same property, and, if two or more persons are eligible for an
26 exemption with respect to the same property, the parties shall decide
27 between or among themselves which shall receive the benefit of the
28 exemption. No real property may be exempted under this subsection which
29 the municipality determines, after notice and hearing to the parties

1 concerned, has been conveyed to the applicant primarily for the purpose
2 of obtaining the exemption. The determination of the municipality is
3 appealable under AS 44.62.560 - 44.62.570.

4 * Sec. 5. AS 29.73.060(a) is amended to read:

5 (a) A resident of the state (1) who is 65 years of age or older or
6 (2) who is 50 years of age or older and certified as permanently and
7 totally disabled under AS 47.25.971 who rents a permanent place of abode
8 is eligible for tax equivalency payments from the state through the
9 Department of Community and Regional Affairs.

10 * Sec. 6. AS 29.73.060(d) is amended to read:

11 (d) If two or more persons occupy a residence as tenants, not all
12 of whom are eligible for tax equivalency payments under this section,
13 the assessor shall determine equitable partial payments to be made to
14 the eligible tenants. However, tax equivalency payments to an eligible
15 applicant may not be reduced because the spouse is less than 65 years of
16 age or because the spouse is not certified as being permanently and
17 totally disabled under AS 47.25.971. If all occupants in a residence
18 are eligible for tax equivalency payments under this section, the occu-
19 pants shall decide between and among themselves which shall receive
20 payment.

21 * Sec. 7. AS 38.05.098(a) is amended to read:

22 (a) The real property occupied as a permanent place of abode by a
23 resident who is 65 years of age or over, or who is 50 years of age or
24 over and certified as permanently and totally disabled under AS 47.25.-
25 971, and leased by that resident from the state in accordance with AS
26 38.05.070 - 38.05.105 is exempt from the payment of annual lease rent.
27 Only one exemption may be granted for the same property, and, if two or
28 more persons are eligible for an exemption for the same property the
29 parties shall decide between or among themselves which shall receive

1 the benefit of the exemption. An exemption may not be granted for a
2 portion of the lease which is used by the leaseholder for a purpose
3 other than his permanent place of abode.

4 * Sec. 8. AS 43.20.031(a)(3) is amended to read:

5 (3) the benefits of nonrecognition of gain on the sale or
6 exchange of certain property under secs. 1031, 1033 and 1034 of the
7 Internal Revenue Code (26 U.S.C. secs. 1031, 1033 and 1034) are allowed
8 only to taxpayers who purchase or exchange the property within the
9 state, except that the benefits of sec. 1034 shall be allowed regardless
10 of the location of the property for taxpayers who have attained the age
11 of 65 or who have attained the age of 50 and have been certified as
12 permanently and totally disabled under AS 47.25.971 on or before the
13 time of the purchase or exchange;

14 * Sec. 9. AS 47.25.030 is amended to read:

15 Sec. 47.25.030. ADMISSION ON PAYMENT. A citizen of the United
16 States who is over 65 years of age or 50 years of age and certified as
17 permanently and totally disabled under AS 47.25.971 and who is a
18 resident of the state and has been a resident for not less than 15 years
19 continuously immediately preceding his application, but who is not
20 destitute, may on application be admitted to the home upon his agreement
21 to pay to the state a sum for each day as the Department of Administra-
22 tion considers sufficient to compensate the state for the cost of care
23 and support of the person at the home. When this agreement is entered
24 into the Department of Administration may receive the security for the
25 payments, which it considers expedient.