

Introduced: 1/14/80
Referred: Finance

1 IN THE SENATE

BY SACKETT

2 SENATE BILL NO. 313 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act exempting property of air and motor freight
7 carriers regulated by the Alaska Transportation
8 Commission from the oil and gas exploration, production
9 and pipeline transportation property tax; and providing
10 for an effective date."

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

12 * Section 1. AS 43.56.210(6) is amended to read:

13 (6) "taxable property"

14 (A) means real and tangible personal property used or
15 committed by contract or other agreement for use within this state
16 primarily in the exploration for, production of, or pipeline trans-
17 portation of gas or unrefined oil (except for property used solely
18 for the retail distribution or liquefaction of natural gas), or in
19 the operation or maintenance of facilities used in the exploration
20 for, production of, or pipeline transportation of gas or unrefined
21 oil, including machinery, appliances, supplies, equipment, drilling
22 rigs, wells (whether producing or not), gathering lines and trans-
23 mission lines, pumping stations, compressor stations, power plants,
24 topping plants, processing units, roads, tank farms, tanker
25 terminals, docks and other port facilities, air strips and communi-
26 cation equipment and facilities, maintenance equipment and facili-
27 ties, and maintenance camps and other related facilities;

28 (B) ["TAXABLE PROPERTY"] does not include permanent
29 residences, office buildings requiring substantial local government

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services, [OR] oil and gas pipeline systems owned and operated by a
certificated public utility regulated by the Alaska Public Utili-
ties Commission, or vehicular property owned or leased by air
carriers and motor freight carriers regulated by the Alaska Trans-
portation Commission;

* Sec. 2. This Act takes effect January 1, 1981.