

Introduced: 2/18/80  
Referred: Judiciary and  
Finance

1 IN THE SENATE

BY KERTTULA, COLLETTA AND HOHMAN

2 SENATE BILL NO. 471

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the deduction of certain expenses  
7 by resident taxpayers for purposes of determining  
8 individual income tax liability; and providing for an  
9 effective date."

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

11 \* Section 1. AS 43.20.031(a) is amended by adding a new paragraph to  
12 read:

13 (5) if the principal place of business or duty post of the  
14 taxpayer is not in Alaska, the taxpayer may deduct the ordinary and  
15 necessary expenses paid or incurred during the tax year for personal  
16 living expenses at the principal place of business or duty post and the  
17 expense of travel which is required between his place of residence and  
18 the principal place of business or duty post; the deduction allowed  
19 under this paragraph may be claimed by a taxpayer if

20 (A) the nature of his employment reasonably requires him  
21 to incur personal living expenses at his principal place of busi-  
22 ness or duty post to meet the circumstances or demands of his  
23 business or employment; and

24 (B) the principal place of business or duty post of the  
25 taxpayer is in a state which does not levy a tax on the income of  
26 the taxpayer.

27 \* Sec. 2. This Act is retroactive to January 1, 1980, and applies to tax  
28 years beginning after December 31, 1979.

29 \* Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-

1 070(c).

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