

Introduced: 3/27/80  
Referred: State Affairs, Community  
and Regional Affairs and Finance

1 IN THE SENATE

BY THE COMMERCE COMMITTEE

2 SENATE BILL NO. 534

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing rebate of a portion of real proper-  
7 ty taxes and special assessments paid on the principal  
8 place of residence of a state resident; and providing  
9 for an effective date."

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

11 \* Section 1. AS 43 is amended by adding a new chapter to read:

12 CHAPTER 24. REIMBURSEMENT FOR PROPERTY TAXES.

13 Sec. 43.24.010. REIMBURSEMENT PAYMENT. An individual who is  
14 eligible under AS 43.24.020 is entitled to a payment by the commissioner  
15 equal to 30 percent of the amount which the individual paid to a municipi-  
16 pality during the year as property tax levied under AS 29.53 and AS 29.-  
17 63.090(b) or as a special assessment levied under AS 29.63.010 - 29.63.-  
18 085 on real property owned by the individual and occupied by him as his  
19 principal place of residence.

20 Sec. 43.24.020. ELIGIBILITY. (a) An individual is eligible to  
21 receive a payment under AS 43.24.010 if

22 (1) he applies to the department for the payment;

23 (2) he is a state resident when he applies for the payment;

24 and

25 (3) he presents, with his application, proof that he has paid  
26 the property tax to the municipality.

27 (b) If part of the property on which municipal property taxes and  
28 special assessments are levied is used by the taxpayer as his principal  
29 place of residence and part of the property is used for another purpose,

1 the payment allowed by this section shall be allocated by the taxpayer.  
2 The allocation shall be made so that only the portion of taxes and  
3 special assessments allocable to the part of the property used by the  
4 taxpayer as his principal place of residence is included as the basis  
5 for the payment under (a) of this section.

6 Sec. 43.24.030. DUTIES OF THE DEPARTMENT. The department shall

7 (1) present a request to the legislature for appropriations  
8 for the payments required by this chapter;

9 (2) make the payments required by this chapter from the  
10 annual appropriations for that purpose; and

11 (3) adopt regulations under the Administrative Procedure Act  
12 (AS 44.62) which establish procedures and time limits for claiming a  
13 payment under this chapter.

14 Sec. 43.24.040. DEFINITIONS. In this chapter,

15 (1) "commissioner" means the commissioner of revenue;

16 (2) "department" means the Department of Revenue;

17 (3) "individual" means a natural person;

18 (4) "principal place of residence" means the place in Alaska  
19 used by the individual as his permanent place of abode, and is the  
20 equivalent of the individual's "permanent place of abode" under AS 29.-  
21 53.020(e) and AS 29.73.060(a);

22 (5) "state resident" means an individual who is physically  
23 present in the state with the intent to remain permanently in the state  
24 or, if he is not physically present in the state, intends to return to  
25 the state and he is absent for the following reasons:

26 (A) vocational, professional or other special education  
27 for which a comparable program was not reasonably available in the  
28 state,

29 (B) postsecondary education,

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(C) military service,

(D) medical treatment,

(E) service in the United States Congress, or

(F) other reasons which the commissioner may establish

by regulation under the Administrative Procedure Act (AS 44.62);

(6) "year" means the assessment year which, unless otherwise provided by municipal ordinance, is the calendar year.

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

\* Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-070(c).