

Introduced: 2/4/81
Referred: Community & Regional
Affairs and Finance

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1 IN THE HOUSE

2 HOUSE BILL NO. 4

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for reimbursement of taxes paid to a
7 municipality for real property owned and occupied as a
8 permanent place of abode; and providing for an effec-
9 tive date."

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

11 * Section 1. AS 29.53 is amended by adding new sections to read:

12 ARTICLE 6. REIMBURSEMENT OF PROPERTY TAXES.

13 Sec. 29.53.500. REIMBURSEMENT OF TAX ON PERMANENT PLACE OF ABODE.

14 During each calendar year, a resident is eligible to receive reimburse-
15 ment for taxes paid to a municipality for real property owned and
16 occupied as his permanent place of abode if he

17 (1) applies to the Department of Revenue for reimbursement;

18 and

19 (2) presents proof that the property taxes were paid.

20 Sec. 29.53.510. DUTIES OF DEPARTMENT OF REVENUE. The Department
21 of Revenue shall

22 (1) adopt regulations under the Administrative Procedure Act
23 (AS 44.62) establishing procedures for applying for reimbursement of
24 property taxes under AS 29.53.500;

25 (2) annually request the legislature for appropriations for
26 reimbursements under AS 29.53.500; and

27 (3) pay the reimbursements authorized by AS 29.53.500 from
28 annual appropriations made for that purpose.

29 * Sec. 2. AS 44.25.020 is amended by adding a new paragraph to read:

(5) administer the program of reimbursement to residents for property taxes paid for a permanent place of abode (AS 29.53.500 - 29.53.510).

* Sec. 3. This Act is retroactive to January 1, 1980, and authorizes reimbursement of property taxes paid for a permanent place of abode after December 31, 1979.

* Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-070(c).

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