

Introduced: 2/16/82
Referred: Judiciary and
Finance

1 IN THE HOUSE

BY HAYES

2 HOUSE BILL NO. 848

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act reenacting the law relating to the marital
7 deduction in testamentary transfers; and providing for
8 an effective date."

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

10 * Section 1. AS 13.11.277 is repealed and reenacted to read:

11 Sec. 13.11.277. MARITAL DEDUCTION. A provision or reference in a
12 testamentary gift relating to the marital deduction provided for in the
13 federal Internal Revenue Code and regulations under it is construed to
14 contemplate the marital deduction allowable under the Internal Revenue
15 Code and regulations on the date of the death of the decedent making the
16 gift.

17 * Sec. 2. This Act is retroactive to January 1, 1982.

18 * Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-
19 070(c).

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