

Introduced: 6/20/81
Referred: Community & Regional
Affairs and Finance

1 IN THE SENATE

BY KELLY AND GILMAN

2 SENATE BILL NO. 605

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act limiting municipal taxes on personal property;
7 and providing for an effective date."

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

9 * Section 1. AS 29.53.020(a) is amended by adding a new paragraph to
10 read:

11 (9) personal property, except personal property used for
12 commercial purposes by a person licensed to do business in the state.

13 * Sec. 2. AS 29.53.025(c)(1) is amended to read:

14 (1) a home rule or first or second class borough may, by
15 ordinance, adjust its property tax structure in whole or in part to the
16 property tax structure of a city within it, including but not limited
17 to, excluding personal property used for commercial purposes from
18 taxation, establishing exemptions, and extending the redemption period;

19 * Sec. 3. AS 29.53.040 is amended to read:

20 Sec. 29.53.040. MOBILE HOMES. Mobile homes, trailers, house
21 trailers, trailer coaches and similar property [USED OR INTENDED TO BE
22 USED FOR RESIDENTIAL, OFFICE OR COMMERCIAL PURPOSES AND ATTACHED TO THE
23 LAND OR CONNECTED TO WATER, GAS, ELECTRIC OR SEWAGE FACILITIES] are
24 classed as personal [REAL] property for tax purposes [EXCEPT WHERE
25 EXPRESSLY CLASSIFIED AS PERSONAL PROPERTY BY ORDINANCE. THIS SECTION
26 DOES NOT APPLY TO HOUSE TRAILERS AND MOBILE HOMES WHICH ARE UNOCCUPIED
27 AND HELD FOR SALE BY PERSONS ENGAGED IN THE BUSINESS OF SELLING MOBILE
28 HOMES].

29 * Sec. 4. AS 29.53.020(a)(2) and 29.53.025(b)(2)(A) are repealed.

1 * Sec. 5. This Act is retroactive to January 1, 1981.

2 * Sec. 6. This Act takes effect immediately in accordance with AS 01.10.-
3 070(c).

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