

1 IN THE SENATE

BY THE COMMUNITY AND  
REGIONAL AFFAIRS COMMITTEE

2

SENATE BILL NO. 282

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act relating to municipal sales and use taxes."

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

8 \* Section 1. AS 29.45.650(e) is amended to read:

9 (e) A borough may provide for the creation, recording, and  
10 notice of a lien on real or personal property to secure the payment of  
11 a sales and use tax, and the interest, penalties, and administration  
12 costs in the event of delinquency. [WHEN RECORDED, A LIEN AUTHORIZED  
13 UNDER THIS SECTION HAS PRIORITY OVER OTHER LIENS EXCEPT THOSE FOR  
14 PROPERTY TAXES AND SPECIAL ASSESSMENTS.]