

Original sponsor: Community and Regional  
Affairs Committee

1 IN THE SENATE BY THE JUDICIARY COMMITTEE

2 CS FOR SENATE BILL NO. 282 (Judiciary)

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, and prior recorded mort-  
15 gages, trust deeds, and land sale contracts. This subsection applies  
16 to home rule and general law municipalities.

17 \* Sec. 2. AS 29.10.200(42) is amended to read:

18 (42) AS 29.45.650(c), (d), (e), and (f) (sales and use tax)