

Original sponsor: Community and Regional
Affairs Committee

1 IN THE SENATE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2

CS FOR SENATE BILL NO. 282 (C&RA)

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTEENTH LEGISLATURE - SECOND SESSION

5

A BILL

6

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

7

and providing for an effective date."

8

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

9

* Section 1. AS 29.10.200(42) is amended to read:

10

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

11

* Sec. 2. AS 29.45.650(e) is amended to read:

12

(e) A borough may provide for the creation, recording, and

13

notice of a lien on real or personal property to secure the payment of

14

a sales and use tax, and the interest, penalties, and administration

15

costs in the event of delinquency. When recorded, the sales tax lien

16

has priority over all other liens except (1) liens for property taxes

17

and special assessments; and (2) liens that were perfected before the

18

recording of the sales tax lien for amounts actually advanced before

19

the recording of the sales tax lien. This subsection applies to home

20

rule and general law municipalities [WHEN RECORDED, A LIEN AUTHORIZED

21

UNDER THIS SECTION HAS PRIORITY OVER OTHER LIENS EXCEPT THOSE FOR

22

PROPERTY TAXES AND SPECIAL ASSESSMENTS].

23

* Sec. 3. This Act takes effect July 1, 1988.