

Original sponsor: Community and Regional  
Affairs Committee

1 IN THE SENATE BY THE JUDICIARY COMMITTEE

2 HOUSE CS FOR CS FOR SENATE BILL NO. 282 (Judiciary)

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; (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; (3) mechanics' and materialmen's  
20 liens for which claims of lien under AS 34.35.070 or notices of right  
21 to lien under AS 34.35.064 have been recorded before the recording of  
22 the sales tax lien. This subsection applies to home rule and general  
23 law municipalities [WHEN RECORDED, A LIEN AUTHORIZED UNDER THIS  
24 SECTION HAS PRIORITY OVER OTHER LIENS EXCEPT THOSE FOR PROPERTY TAXES  
25 AND SPECIAL ASSESSMENTS].

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