

1 IN THE HOUSE

BY THE LABOR AND
COMMERCE COMMITTEE

2

HOUSE BILL NO. 354

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SIXTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act relating to an optional exemption from munic-
7 ipal taxes."

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

9 * Section 1. AS 29.45.050 is amended by adding a new subsection to
10 read:

11 (m) A municipality may by ordinance exempt or partially exempt
12 from taxation for a period of not more than five years, real property
13 from which all improvements are completely removed if the removal (1)
14 occurs after June 1, 1989; (2) includes a residence or commercial
15 structure that has been in place more than 30 years; and (3) is not,
16 within 30 days after the exemption is applied for, disapproved by the
17 local historical district commission or entity designated to serve as
18 the commission under AS 29.55.010 or, if no local commission exists
19 and no designation has been made, by the Department of Natural Re-
20 sources. An exemption under this subsection may be granted only upon
21 application for the exemption by the owner of the property. At the
22 time of filing the application, the owner must provide notice of the
23 application to the local historical district commission or entity
24 designated to serve as the commission under AS 29.55.010, or if no
25 local commissioner exists and no designation has been made, the De-
26 partment of Natural Resources. An exemption under this subsection may
27 remain in effect only until a new improvement is constructed on the
28 property, the property is used for a commercial purpose, or a mobile
29 home, trailer, or vehicle used as a residence is placed on the

1 property.