

SENATE BILL NO. 152

IN THE LEGISLATURE OF THE STATE OF ALASKA

SEVENTEENTH LEGISLATURE - FIRST SESSION

BY SENATORS HALFORD, Collins, Shultz

Introduced: 3/1/91

Referred: CRA and Finance

A BILL**FOR AN ACT ENTITLED**

1 "An Act relating to a temporary exemption from municipal property taxes for certain
2 residences of individuals who served in active duty in the Persian Gulf War or as a
3 result of the Persian Gulf War; and providing for an effective date."

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

5 * Section 1. MUNICIPAL PROPERTY TAX EXEMPTION. (a) The real property owned and
6 occupied as the primary residence and permanent place of abode by (1) a member of the military forces
7 of the United States who serves in active duty in the Persian Gulf during 1991 for at least 30 days; or
8 (2) a member of a United States military reserve, the United States Coast Guard reserve, or the Alaska
9 National Guard who serves in active duty for at least 30 days at any location as a result of the Persian
10 Gulf War during 1991, is exempt from municipal property taxes for tax year 1991. An exemption may
11 not be granted except upon written application for the exemption on a form approved by the state
12 assessor for use by local assessors. The claimant must file the application no later than July 1, 1991.
13 The assessor shall require proof in the form the assessor considers necessary of the right to the
14 exemption.

1 (b) The Department of Community and Regional Affairs shall from appropriations for the
2 purpose reimburse a municipality for the real property tax revenue lost to it by the operation of (a) of
3 this section. If appropriations are not sufficient to fully fund reimbursements, the amount available shall
4 be distributed pro rata among eligible municipalities.

5 * Sec. 2. This Act is repealed December 31, 1991.

6 * Sec. 3. This Act takes effect immediately under AS 01.10.070(c).