

CS FOR SENATE BILL NO. 240(RES)
IN THE LEGISLATURE OF THE STATE OF ALASKA
EIGHTEENTH LEGISLATURE - SECOND SESSION

BY THE SENATE RESOURCES COMMITTEE

Offered: 2/18/94
Referred: Finance

Sponsor(s): SENATOR PEARCE

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to an optional municipal tax credit for costs of certain river
2 habitat protection improvements."

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

4 * Section 1. AS 29.45 is amended by adding a new section to read:

5 Sec. 29.45.046. RIVER HABITAT PROTECTION TAX CREDIT. (a) A
6 municipality may by ordinance provide for a river habitat protection credit to be
7 applied to offset a portion of the property taxes due on land, or an interest in land
8 taxable under this chapter, upon which an improvement has been constructed that aids
9 in

10 (1) protecting the Kenai River or a tributary of the Kenai River from
11 degradation of fish habitat due to public or private use; or

12 (2) restoring riparian fish habitat along or in the Kenai River or a
13 tributary of the Kenai River that has been damaged by land use practices.

14 (b) The amount of a river habitat protection credit shall be based upon a

1 percentage of the verifiable costs of the improvement and may not exceed 50 percent
2 of the total amount of taxes levied upon the land or upon the taxable interest in the
3 land during a single tax year, but the credit may be granted for more than one year.
4 The ordinance may limit the availability of a credit to some, but not all types of
5 improvements for which a credit may be granted under this section and to some, but
6 not all areas of the municipality. A credit may only be granted for an improvement
7 that has been constructed in compliance with state and federal laws and certified by
8 the Department of Fish and Game under (c) of this section. A credit may not be
9 granted for an improvement

10 (1) required under state or federal law; or

11 (2) located more than 150 feet from the mean high tide line or ordinary
12 high water line; in this paragraph, "ordinary high water line" means that line on the
13 shore of the nontidal portion of a river or stream that reflects the highest level of water
14 during an ordinary year and is established by fluctuations of water and indicated by
15 physical characteristics such as a clear, natural line impressed on the bank, shelving,
16 changes in the character of soil, destruction of terrestrial vegetation, the presence of
17 litter and debris, or other appropriate means that consider the characteristics of the
18 surrounding area.

19 (c) The Department of Fish and Game shall by regulation establish criteria to
20 be used in determining whether an improvement is effective in accomplishing the
21 purposes listed in (a)(1) or (2) of this section. Upon application by the owner of land
22 or taxable interest in land, the Department of Fish and Game shall certify whether an
23 improvement meets the criteria established under this subsection. The Department of
24 Fish and Game may by regulation establish procedures to be used in applying for
25 certification, and may require submission of plans for approval before construction of
26 an improvement as a condition of certification.