

S B

282

5-1116B
Bradley
5/12/87

Original sponsor: Community and Regional
Affairs Committee

*adopted
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5/12/87*

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IN THE SENATE

CS FOR SENATE BILL NO. 282 ()

IN THE LEGISLATURE OF THE STATE OF ALASKA

FIFTEENTH LEGISLATURE - FIRST SESSION

A BILL

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

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

* Section 1. AS 29.45.650(e) is amended to read:

(e) A borough may provide for the creation, recording, and notice of a lien on real or personal property to secure the payment of a sales and use tax, and the interest, penalties, and administration costs in the event of delinquency. When recorded, a lien authorized under this section has priority over other liens except those for property taxes, [AND] special assessments, and prior recorded mortgages, trust deeds, and land sale contracts. This subsection applies to home rule and general law municipalities.

* Sec. 2. AS 29.10.200(42) is amended to read:

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

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

REQUEST: _____

Bill Version: SB 282
Publish Date: _____

Revision Date: _____
Title: "An Act relating to municipal sales and use taxes."
Sponsor: Senate C&RA Committee
Requestor: _____

Agency Affected: Community & Regional Affairs
BRU: State Assessor
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME	-0-	-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page .. necessary)

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Division: Municipal & Regional Assistance
Approved by Commissioner: Mike Worley for D.H. Hoffman
Agency: Community & Regional Affairs

Phone: 465-4750
Date: 5/6/87

Date: 5/6/87

Distribution (by preparer):

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- Requestor
- Office of Management and Budget
- Impacted Agency(ies)
- Senate Secretary