

# STATE OF ALASKA

## THE LEGISLATURE

1977

Source

Legislative  
Resolve No.

SCR 12

95



Annulling regulations adopted by the Department of Community and Regional Affairs pertaining to supplying income tax forms when applying for the farm and agricultural land use assessment and tax deferral program.

### BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

WHEREAS under AS 44.62.320 the legislature may annul administrative regulations of a department by concurrent resolution adopted by a vote of both houses; and

WHEREAS the Department of Community and Regional Affairs has adopted regulations which require an applicant for the farm and agricultural land use assessment and tax deferral program to provide for inspection his state income tax returns to the clerk or assessor of the municipality and further require him to provide a notarized authorization granting the office of the state assessor the right to inspect the applicant's state income tax returns; and

WHEREAS the legislature, in authorizing this program under AS 29.53.035, provided that the application be made upon forms prescribed by the state assessor and that the application solicit information which may reasonably be required to determine the entitlement of the applicant; and

WHEREAS the legislature, by specifying that the application be made on forms prescribed by the state assessor, intended that only the information necessary to determine an applicant's eligibility for the program be supplied by the applicant; and

WHEREAS the legislature did not intend by enactment of AS 29.53.035 that the local and state assessor be afforded access to all the information required on a state income tax return, much of which is irrelevant to an applicant's eligibility for the farm and agricultural land use assessment and tax deferral program;

BE IT RESOLVED by the Alaska State Legislature that  
administrative regulation 19 AAC 38.020 is annulled.