



LAWS OF ALASKA

1978

Source

SB 558

Chapter No.

47

AN ACT

Relating to the marital deduction in testamentary transfers.

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

* Section 1. AS 13.11 is amended by adding a new section to read:

Sec. 13.11.277. MARITAL DEDUCTION. A provision or reference in any testamentary gift relating to the marital deduction provided for in the federal Internal Revenue Code and regulations under it is construed to contemplate the maximum marital deduction allowable under the Internal Revenue Code and regulations on the date of the death of the decedent making the gift.

Approved by the Governor: May 15, 1978
Actual Effective Date: August 13, 1978