



# LAWS OF ALASKA

1982

**Source**

HB 848

**Chapter No.**

126

**AN ACT**

Reenacting the law relating to the marital deduction in testamentary transfers; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 10

Approved by the Governor: June 24, 1982  
Actual Effective Date: June 25, 1982

AN ACT

Reenacting the law relating to the marital deduction in testamentary transfers; and providing for an effective date.

\* Section 1. AS 13.11.277 is repealed and reenacted to read:

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

\* Sec. 2. This Act is retroactive to January 1, 1982.

\* Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-070(c).