



LAWS OF ALASKA

1984

Source

SB 402

Chapter No.

48

AN ACT

Relating to exemptions from tax or credits against tax; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 9

Approved by the Governor: May 10, 1984
Actual Effective Date: May 11, 1984, retroactive to
January 1, 1984

AN ACT

Relating to exemptions from tax or credits against tax;
and providing for an effective date.

* Section 1. AS 43.20.021(a) is amended to read:

(a) Subtitle F and chapter 1 of subtitle A of the 1954 Internal Revenue Code, Public Law 83-591, as amended, are adopted by reference as a part of AS 43.20 [, EXCEPT THAT THOSE PROVISIONS OF THE INTERNAL REVENUE CODE ADOPTED AFTER DECEMBER 31, 1975 WHICH CHANGE OR MODIFY EXEMPTIONS FROM TAX OR CREDITS AGAINST TAX ARE NOT ADOPTED BY REFERENCE AS A PART OF THIS CHAPTER UNTIL THE SECOND JANUARY 1 FOLLOWING THE EFFECTIVE DATE OF THE FEDERAL LAW]. These portions of the Internal Revenue Code have full force and effect under AS 43.20 unless excepted to or modified by other provisions of AS 43.20.

* Sec. 2. Section 1 of this Act is retroactive to January 1, 1984.

* Sec. 3. This Act takes effect immediately in accordance with AS 01.-10.070(c).