



LAWS OF ALASKA

2018

Source
CSHB 97(STA)

Chapter No.

AN ACT

Repealing the insurance tax credit for gifts to the Alaska fire standards council; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Repealing the insurance tax credit for gifts to the Alaska fire standards council; and providing
2 for an effective date.

3 _____

4 * **Section 1.** AS 21.06.110(9); AS 21.09.210(j); AS 21.96.075; and AS 37.05.146(b)(5) are
5 repealed.

6 * **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to
7 read:

8 TRANSITION. A taxpayer that accrues a credit authorized by a statute repealed by
9 sec. 1 of this Act before the effective date of sec. 1 of this Act, but whose tax year ends on or
10 after the effective date of sec. 1 of this Act, may take the tax credit in the tax year the taxpayer
11 accrues the credit.

12 * **Sec. 3.** This Act takes effect January 1, 2019.