



LAWS OF ALASKA

2013

Source

CSHB 40(CRA) am S

Chapter No.

AN ACT

Establishing a municipal tax exemption for certain farm structures.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Establishing a municipal tax exemption for certain farm structures.

2

3 * **Section 1.** AS 29.45.050 is amended by adding new subsections to read:

4 (t) A municipality may by ordinance approved by the voters partially or totally
5 exempt from taxation a farm structure used exclusively for farming activity, or
6 purposes directly related to farming activity, if the farm structure is owned or leased
7 by a person that is actively engaged in farming and that derives at least 10 percent of
8 the person's yearly gross income from farming activity, and the structure is used for

9 (1) the growing, storage, or processing of grains, fruits, vegetables, or
10 other crops intended for human consumption and produced by the owner's or lessee's
11 farming activity;

12 (2) the storage or processing of

13 (A) feed for livestock, poultry, or other animals used in the
14 owner's or lessee's farming activity;

15 (B) milk or milk products produced by the owner's or lessee's

1 farming activity; or

2 (3) stabling or milking the owner's or lessee's dairy animals.

3 (u) In this section, "farming activity" means raising and harvesting crops;
4 feeding, breeding, and managing livestock; dairying; or any combination of those
5 activities.

6 * **Sec. 2.** AS 29.45.050(t) and 29.45.050(u) are repealed 10 years after the effective date of
7 this Act.