

SENATE BILL NO. 92

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - FIRST SESSION

BY SENATOR COGHILL

Introduced: 3/29/13

Referred: Education, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to a municipal tax credit for private school tuition; and providing for**
2 **an effective date."**

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

4 *** Section 1.** AS 29.45 is amended by adding a new section to read:

5 **Sec. 29.45.047. Tuition tax credit.** A municipality may by ordinance provide
6 a tax credit to a taxpayer for private school tuition paid by the taxpayer during the tax
7 year. The amount of the credit shall be determined by the municipality. The credit
8 shall be applied to offset property taxes for the tax year in which the tuition was paid.

9 *** Sec. 2.** This Act takes effect January 1, 2014.