

Alaska Legislature

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Version: 28-LS0635\A

Sponsor Statement – HB 164

"An Act authorizing municipalities to exempt from taxation, by ordinance approved by the voters in the municipality, the real property that is the primary residence of a resident who is at least 60 years of age and the widow or widower of a person who was killed while in the military service of the United States; and providing for an effective date."

The death of an active duty military member killed in service is devastating to the family left behind and the community of all Alaskans. The surviving spouse quickly discovers that the subsequent loss of income places the family home in jeopardy.

House Bill 164 will provide a measure of financial relief by allowing voters in a municipality the ability to grant a property tax exemption on the first \$150,000 of assessed value. The home must be the primary residence of the surviving spouse and occupied no less than 185 days each year. When the surviving spouse remarries the exemption expires.

Military families contribute in countless ways to the social fabric of our state but the high cost of living here forces military families to sell their home or even move away. By granting a moderate amount of tax relief they have the financial ability to stay and remain a part of the community.

HB 164 will be considered by the House Military and Veterans Affairs and Community and Regional Affairs Committees.

Prepared on March 14, 2013