

ALASKA STATE LEGISLATURE

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Representatives Berta Gardner and Lindsey Holmes

Sponsor Statement

HB 305

Property Tax Fairness Act

In 2006, the Legislature significantly broadened the definition of religious property by including exemptions for the residence of “an educator in a private religious or parochial school.” This legislation also expanded the definition of “minister,” broadened the ordination standard for ministers, and made these tax exemptions mandatory for all Alaska municipalities – creating another unfunded mandate.

On passage, the 2006 law was recognized as inherently unfair in mandating that all property taxpayers subsidize church-owned housing for religious teachers. The new law was controversial and wildly unpopular. A subset of teachers receives a mandated tax exemption when others do not.

House Bill 305, the “Property Tax Fairness Act,” removes the religious teacher exemption, and returns the religious tax exemption of a residence back to “the residence of a bishop, priest, rabbi, minister, or religious official of a recognized religious organization.” The proposed bill does not interfere with the broad support for tax exemptions for the homes of religious officials.

Please join us in passage of this legislation to provide Alaskans with property tax fairness. If you have any questions, please contact Representative Gardner’s staff, Kevin Harun at 465-4930 or Kevin_Harun@legis.state.ak.us.