

# 34<sup>TH</sup> ALASKA STATE LEGISLATURE

## Session

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## Interim

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House Judiciary Committee, Chair

House Military and Veterans'  
Affairs, Committee Co-chair

Joint Armed Services Committee,  
Co-chair

House Health and Social Services  
Committee

Rep.Andrew.Gray@akleg.gov

## REPRESENTATIVE ANDREW GRAY

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### Sectional Analysis

## CSSSHB13 (CRA) House Bill 13 (34-LS0194\T) February 24, 2026

### Section 1

(aa)

- Creates a municipal tax exemption *option* for converting a short-term rental unit to a long-term rental unit.
- Defines “long-term rental unit”
- Defines “short-term rental unit”

(bb)

- Creates a municipal tax exemption *option* (for up to 10 years) for a project that renovates or constructs a mobile home park.

(cc)

- Creates a municipal tax exemption *option* for low-income families (as defined in 42 U.S.C. 147a(b)(2)(A)).

(dd)

- Creates a municipal tax exemption *option* for residents who own and occupy a permanent place of abode.

(ee)

- Creates a municipal tax exemption *option* for owner-occupied first time home buyers.