

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version: HB 13
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB013CSSS(CRA)-DCCED-DCRA-02-27-26
Title: MUNICIPAL PROPERTY TAX EXEMPTIONS
Sponsor: GRAY
Requester: (S) COMMUNITY & REGIONAL AFFAIRS

Department: Department of Commerce, Community and
Economic Development
Appropriation: Community and Regional Affairs
Allocation: Community and Regional Affairs
OMB Component Number: 2879

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2027 Appropriation Requested	Included in Governor's FY2027 Request	Out-Year Cost Estimates					
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES								
Personal Services								
Travel								
Services								
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

None								
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time								
Part-time								
Temporary								

Change in Revenues

None								
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2026) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2027) cost: 0.0 *(separate capital appropriation required)*

Does the bill create or modify a new fund or account? No
(Supplemental/Capital/New Fund - discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended or repealed? N/A

Why this fiscal note differs from previous version/comments:

Updated for SLA2026 fiscal note template, updated analysis.

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Division:	Community and Regional Affairs	Date:	02/27/2026
Approved By:	Hannah Lager, Administrative Services Director	Date:	02/27/26
Agency:	Department of Commerce, Community, and Economic Development		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. CSSSHB 13 (CRA)

Analysis

This bill provides an option for municipalities to use an ordinance to exempt or partially exempt from taxation: structures containing dwelling units converted from short-term rentals to long-term rentals; all or part of a mobile home park for up to 10 years after the park is constructed or renovated; and all or part of real property rented to low-income families at rents capped at 30 percent of monthly income; property a resident owns and uses as their permanent home; and residential property owned and occupied by a first-time homebuyer.

This bill gives municipalities additional tools to encourage long-term rental housing, support affordable rentals, promote mobile home park development or improvement, and reduce housing costs for primary-residence owners and first-time buyers.

The Division of Community and Regional Affairs does not anticipate fiscal impact from this legislation.