

34TH 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,
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House Health and Social Services
Committee

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REPRESENTATIVE ANDREW GRAY

Sectional Analysis

SCSCSSSHB13 (CRA) House Bill 13 (34-LS0194\O) April 21, 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.

Sectional Analysis

SCSCSSSHB13 (CRA) House Bill 13 (34-LS0194\O) April 21, 2026

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Section 2

- Sets the overpayment (when overpayment is not the fault of the ratepayer) refund rate of interest charged by a municipality from a flat eight percent to three percentage points above the 12th Federal Reserve District discount rate in effect on January 2 of the year of the payment.

Section 3

- Eliminates the eight percent interest payments municipalities are required to pay due to a taxpayer error in filing.