

# ALASKA STATE LEGISLATURE

## Senate State Affairs Committee



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### Summary of Changes

#### House Bill 13

#### Municipal Property Tax Exemptions

The Senate State Affairs Committee adopted the following changes:

#### **SCSCSSSHB13(CRA), version O to SCSCSSSHB13 (STA) version W**

**Title change** Add: real property owned and occupied by volunteer certified or licensed providers of firefighting, emergency medical, mobile intensive care paramedic services, or hazardous materials response services.

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Adds Lines 10 -13 is amended to read:

(r) A municipality may by ordinance exempt from taxation an amount **or partially exempt**

#### **Explanation:**

**removing the \$10,000 dollar cap on the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides certain volunteer services in their municipality gives our hard working, dedicated volunteers a well-deserved exemption for the services firefighter and medical volunteers provide for free in our communities.**

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Adds Lines 1-6 Adds: or (3) hazardous materials response services

#### **Explanation:**

**Alaska currently allows municipalities to offer a \$10,000 property tax exemption for volunteer firefighters and EMS providers under AS 29.45.050(r). Hazmat responders perform similar frontline public safety functions—often alongside fire and EMS—but are not explicitly included. Hazmat volunteers face comparable risks (toxic exposure, explosion risk, environmental contamination) and excluding them creates an inequity among similarly situated emergency responders. This exemption is optional and limited in value.**

Bill is renumbered accordingly.

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