

34-LS0194I  
Dunmire  
3/13/25

**CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 13(CRA)**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - FIRST SESSION

BY THE HOUSE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

Offered:  
Referred:

Sponsor(s): REPRESENTATIVE GRAY

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to optional municipal property tax exemptions for certain long-term  
2 rental units, certain mobile home parks, real property rented to low-income families,  
3 real property owned and occupied as a permanent place of abode, and real property  
4 owned by first-time homebuyers."

5 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

6 \* **Section 1.** AS 29.45.050 is amended by adding new subsections to read:

7 (aa) A municipality may by ordinance exempt or partially exempt from  
8 taxation a structure that contains a dwelling unit that was converted from use as a  
9 short-term rental unit to exclusive use as a long-term rental unit. In this subsection,

10 (1) "dwelling unit" has the meaning given in AS 34.03.360;

11 (2) "long-term rental unit" means a dwelling unit offered for rent for  
12 periods of not less than 90 consecutive days;

13 (3) "short-term rental unit" means a dwelling unit offered for rent for  
14 periods of 30 consecutive days or less; "short-term rental unit" does not include a

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(A) hotel, motel, or bed and breakfast;

(B) commercially operated hunting or wilderness camp; or

(C) dwelling unit operated by a government entity or charitable organization that provides temporary housing to individuals or family members of individuals who are being treated for trauma, injury, or disease.

(bb) A municipality may by ordinance exempt or partially exempt from taxation a mobile home park for up to 10 years after the mobile home park is constructed or renovated.

(cc) A municipality may by ordinance exempt or partially exempt from taxation real property rented to a low-income family. In this subsection, "low-income family" has the meaning given to "low-income families" in 42 U.S.C. 1437a(b)(2)(A).

(dd) A municipality may by ordinance exempt or partially exempt from taxation real property owned and occupied as a permanent place of abode by a resident of the municipality.

(ee) A municipality may by ordinance exempt or partially exempt from taxation residential real property owned by a first-time home buyer.