

**HOUSE BILL NO. 13**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - FIRST SESSION

**BY REPRESENTATIVE GRAY**

**Introduced: 1/22/25**

**Referred: Community and Regional Affairs, Finance**

**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, and real property rented to low-income**  
3   **families."**

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

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

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

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

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

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

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

1 (B) commercially operated hunting or wilderness camp; or

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

5 (bb) A municipality may by ordinance exempt from taxation all or part of a  
6 mobile home park for up to 10 years after the mobile home park is constructed or  
7 renovated.

8 (cc) A municipality may by ordinance exempt from taxation all or part of real  
9 property rented to a low-income family if the monthly rent charged to the low-income  
10 family is not more than 30 percent of the median family income for the area as  
11 determined by the United States Secretary of Housing and Urban Development under  
12 42 U.S.C. 1437a(b)(2)(C)(ii). In this subsection, "low-income family" has the meaning  
13 given to "low-income families" in 42 U.S.C. 1437a(b)(2)(A).