

**HOUSE BILL NO. 286**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE ELAM

Introduced: 1/28/26

Referred: Community and Regional Affairs, Finance

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to an optional municipal tax exemption for the homes of volunteer  
2 firefighters and volunteer providers of emergency medical services or mobile intensive  
3 care paramedic services; and providing for an effective date."

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

5 \* **Section 1.** AS 29.45.050(r) is amended to read:

6 (r) A municipality may by ordinance exempt or partially exempt from  
7 taxation [AN AMOUNT NOT TO EXCEED \$10,000 OF THE ASSESSED VALUE  
8 OF] real property owned and occupied as a permanent place of abode by a resident  
9 who provides in the municipality volunteer (1) fire fighting services and is certified as  
10 a firefighter by the Department of Public Safety, or (2) emergency medical services or  
11 mobile intensive care paramedic services and is certified or licensed under  
12 AS 18.08.082. If two or more individuals are eligible for an exemption for the same  
13 property, not more than two exemptions may be granted.

14 \* **Sec. 2.** This Act takes effect immediately under AS 01.10.070(c).