

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version: HB 286
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB286-DCCED-DCRA-02-13-26
Title: FIREFIGHTER/EMS PROPERTY TAX
EXEMPTION
Sponsor: ELAM
Requester: (H) COMMUNITY & REGIONAL AFFAIRS

Department: Department of Commerce, Community and
Economic Development
Appropriation: Community and Regional Affairs
Allocation: Community and Regional Affairs
OMB Component Number: 2879

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2027 Appropriation Requested	Included in Governor's FY2027 Request	Out-Year Cost Estimates					
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES								
Personal Services								
Travel								
Services								
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

None								
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time								
Part-time								
Temporary								

Change in Revenues

None								
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2026) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2027) cost: 0.0 *(separate capital appropriation required)*

Does the bill create or modify a new fund or account? No
(Supplemental/Capital/New Fund - discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended or repealed? N/A

Why this fiscal note differs from previous version/comments:

Not applicable, initial version.

Prepared By: <u>Sandra Moller, Division Director</u>	Phone: <u>(907)269-4569</u>
Division: <u>Division of Community and Regional Affairs</u>	Date: <u>02/13/2026</u>
Approved By: <u>Hannah Lager, Administrative Services Director</u>	Date: <u>02/13/26</u>
Agency: <u>Department of Commerce, Community, and Economic Development</u>	

FISCAL NOTE ANALYSIS

**STATE OF ALASKA
2026 LEGISLATIVE SESSION**

BILL NO. HB 286

Analysis

HB 286 allows municipalities that levy property taxes to grant full or partial exemptions on the primary residences of volunteer firefighters, emergency medical services personnel, and licensed paramedics licensed or certified under AS 18.08.082. The bill removes the current \$10.0 cap on exempted property value, giving municipalities full discretion to set the exemption amount, up to 100% of the assessed value.

The Division of Community and Regional Affairs does not anticipate fiscal impact from this legislation.