

# Fiscal Note

State of Alaska  
2013 Legislative Session

Bill Version: CSSB 73(CRA)  
Fiscal Note Number: 1  
(S) Publish Date: 3/27/13

Identifier: SB73-DCCED-DCRA-03-15-13  
Title: PROPERTY TAX EXEMPTION/MILITARY  
WIDOW(ER)  
Sponsor: MEYER  
Requester: Senate Community and 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)

	FY2014	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2014 Request	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<b>OPERATING EXPENDITURES</b>	<b>FY 2014</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
<b>Total Operating</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

## Fund Source (Operating Only)

None							
<b>Total</b>	<b>0.0</b>						

## Positions

Full-time							
Part-time							
Temporary							

<b>Change in Revenues</b>							
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Estimated SUPPLEMENTAL (FY2013) cost: 0.0

Estimated CAPITAL (FY2014) cost: 0.0

## 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If yes, by what date are the regulations to be adopted, amended or repealed?

## Why this fiscal note differs from previous version:

Not applicable, initial version.

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Division:	Community and Regional Affairs	Date:	03/15/2013 10:30 PM
Approved By:	JoEllen Hanrahan, Director	Date:	03/16/13
	Administrative Services Division		

**FISCAL NOTE ANALYSIS #1**

**STATE OF ALASKA  
2013 LEGISLATIVE SESSION**

**BILL NO. CSSB 73(CRA)**

**Analysis**

This bill would amend existing statutes regarding mandatory exemptions for senior citizens and disabled veterans by adding widows or widowers of a person who was killed while in the military service of the United States as eligible participants.

Existing statutes require the state to reimburse a borough or city for the real property tax revenues lost to it by the implementation of tax exemptions. If passed, this additional exemption would also be reimbursable by the state. However, statutes provide that if appropriations are not sufficient to fully fund reimbursements the amount available shall be distributed pro-rata among eligible municipalities. The state in the past has not fully funded reimbursement for existing municipal tax exemptions.

There is no anticipated fiscal impact to the Division of Community and Regional Affairs from this bill.