

31-LS1355\S  
Klein  
2/14/20

**CS FOR HOUSE BILL NO. 232( )**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FIRST LEGISLATURE - SECOND SESSION

**BY**

**Offered:  
Referred:**

**Sponsor(s): REPRESENTATIVES HOPKINS, Fields**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to a municipal air quality improvement tax credit; and relating to a**  
2 **municipal energy efficient construction tax credit."**

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

4 **\* Section 1.** AS 29.45 is amended by adding a new section to read:

5 **Sec. 29.45.047. Air quality improvement tax credit.** A municipality may, by  
6 ordinance, provide for an air quality improvement tax credit to offset a portion of the  
7 property taxes due on real property improvements made during the immediately  
8 preceding tax year, including new construction, refurbishments, remodels, and  
9 renovations that aid in improving the air quality in the municipality. The municipality  
10 shall establish eligibility criteria for the credit in the ordinance adopted under this  
11 section.

12 **\* Sec. 2.** AS 29.45 is amended by adding a new section to read:

13 **Sec. 29.45.049. Energy efficient construction tax credit.** A municipality  
14 may, by ordinance, provide for an energy efficient construction tax credit to offset a

1           portion of the property taxes due on real property improvements made during the  
2           immediately preceding tax year, including energy efficient new construction,  
3           refurbishments, remodels, and renovations. The municipality shall establish eligibility  
4           criteria for the credit in the ordinance adopted under this section.