

Special Committee on Energy

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ALASKA STATE HOUSE OF REPRESENTATIVES

HB 232 – An Act relating to a municipal air quality improvement tax credit; and relating to a municipal energy efficient new construction tax credit

Sectional Analysis

Section 1: Amends 29.45 to reinstate the Air Quality Improvement Tax Credit which sunsetted in 2016. This section applies only to local governments with areas failing to meet federal or state air quality standards. Improvements must have been made in the preceding tax year. The municipality shall be responsible for developing and implementing eligibility standards and other criteria.

Section 2: Amends 29.45 to create the Energy Efficient New Construction Tax Credit, allowing municipalities across the state to offer property tax credits to offset the cost of new energy efficient construction in the prior tax year. Municipalities choosing to participate in this tax credit shall be responsible for developing and implementing eligibility standards and other criteria.