

HOUSE BILL NO. 212

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FOURTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE THOMAS

Introduced: 3/9/05

Referred: House Special Committee on Military and Veterans' Affairs, Community and Regional Affairs

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to exemptions from municipal property taxes for certain primary**
2 **residences; and providing for an effective date."**

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

4 *** Section 1.** AS 28.10.181(d) is amended to read:

5 (d) Vehicles owned by veterans with disabilities, including persons disabled in
6 the line of duty while serving in the Alaska Territorial Guard, or other persons with
7 disabilities. Upon the request of a person with a disability that limits or impairs the
8 ability to walk, as defined in 23 C.F.R. 1235.2, the department shall (1) register one
9 passenger vehicle in the name of the person without charge; and (2) issue a specially
10 designed registration plate that displays (A) recognition of the disabled veteran if the
11 applicant's disability originated from the applicant's service with the Alaska Territorial
12 Guard or the armed forces of the United States; (B) the international symbol of
13 accessibility (the wheelchair logo); and (C) if the applicant is a veteran, the Alaska and
14 United States flags and red, white, and blue colors. A person who is not otherwise

1 qualified under this subsection, but who meets the qualifications of a disabled veteran
 2 under **AS 29.45.040(f)** [AS 29.45.030(i)], may register one passenger vehicle without
 3 charge, and the department shall issue a specially designed registration plate that
 4 displays recognition of the disabled veteran that does not display the international
 5 symbol of accessibility and does not carry with it special parking privileges. For
 6 purposes of this subsection, proof of disability may be provided by a person licensed
 7 as a physician or physician assistant under AS 08.64 or as an advanced nurse
 8 practitioner under AS 08.68.

9 * **Sec. 2.** AS 29.45.030(h) is amended to read:

10 (h) **Nothing in (j)** [EXCEPT AS PROVIDED IN (g) OF THIS SECTION,
 11 NOTHING IN (e) - (j)] of this section affects similar exemptions from property taxes
 12 granted by a municipality on September 10, 1972 [, OR PREVENTS A
 13 MUNICIPALITY FROM GRANTING SIMILAR EXEMPTIONS BY ORDINANCE
 14 AS PROVIDED IN AS 29.45.050].

15 * **Sec. 3.** AS 29.45.030(k) is amended to read:

16 (k) The department shall adopt regulations to implement the provisions of [(g)
 17 AND] (j) of this section.

18 * **Sec. 4.** AS 29.45.040(f) is amended to read:

19 (f) In this section "disabled veteran" **means a disabled person**

20 **(1) separated from the military service of the United States under**
 21 **a condition that is not dishonorable, who is a resident of the state, whose**
 22 **disability was incurred or aggravated in the line of duty in the military service of**
 23 **the United States, and whose disability has been rated as 50 percent or more by**
 24 **the branch of service in which that person served or by the United States**
 25 **Department of Veterans Affairs; or**

26 **(2) who served in the Alaska Territorial Guard, who is a resident**
 27 **of the state, whose disability was incurred or aggravated in the line of duty while**
 28 **serving in the Alaska Territorial Guard, and whose disability has been rated as**
 29 **50 percent or more** [HAS THE MEANING GIVEN IN AS 29.45.030(i)].

30 * **Sec. 5.** AS 29.45.050(i) is amended to read:

31 (i) A municipality may by ordinance **wholly or partially** [APPROVED BY

1 THE VOTERS] exempt from taxation the assessed value [THAT EXCEEDS
2 \$150,000] of real property owned and occupied as a permanent place of abode by a
3 resident who is

4 (1) 65 years of age or older;

5 (2) a disabled veteran, including a person who was disabled in the line
6 of duty while serving in the Alaska Territorial Guard; or

7 (3) at least 60 years old and a widow or widower of a person who
8 qualified for an exemption under (1) or (2) of this subsection.

9 * **Sec. 6.** AS 29.45.030(a)(6), 29.45.030(e), 29.45.030(f), 29.45.030(g), and 29.45.030(i)
10 are repealed.

11 * **Sec. 7.** The uncodified law of the State of Alaska is amended by adding a new section to
12 read:

13 **TRANSITION.** A person who qualified for a municipal property tax exemption
14 during 2007 under former AS 29.45.030(e)(1) or (2) continues to qualify for an exemption
15 after 2007 under former AS 29.45.030(e)(1) or (2), (f), and (i), as those provisions read on
16 December 31, 2007, if the person meets the eligibility requirements of those former
17 provisions. A widow or widower of a person who qualified for an exemption during 2007
18 under former AS 29.45.030(e)(1) or (2) qualifies for an exemption after 2007 under former
19 AS 29.45.030(e)(3), (f), and (i), as those provisions read on December 31, 2007, if the widow
20 or widower meets the eligibility requirements of those former provisions.

21 * **Sec. 8.** This Act takes effect January 1, 2008.