

HOUSE BILL NO. 285

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-FIFTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVES COGHILL, Lynn, Foster, Kawasaki, Ramras

Introduced: 1/15/08

Referred: Community and Regional Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to an optional exemption from municipal property taxes for residences**
2 **of widows and widowers of certain members of the armed forces of the United States;**
3 **and providing that this Act may be known as the Sergeant Irving Hernandez, Jr., Act."**

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

5 * **Section 1.** The uncodified law of the State of Alaska is amended by adding a new section
6 to read:

7 SHORT TITLE. This Act may be known as the Sergeant Irving Hernandez, Jr., Act.

8 * **Sec. 2.** AS 29.45.050 is amended by adding a new subsection to read:

9 (s) A municipality may by ordinance partially or wholly exempt from taxation
10 the real property owned and occupied as a permanent place of abode by a resident who
11 is the widow or widower of a member of the armed forces of the United States injured
12 serving on active duty while eligible for hostile fire or imminent danger pay who,
13 within 90 days after receiving the injury, dies because of the injury or complications
14 related to the injury or its treatment. The ordinance must include requirements for

1 determining eligibility for the exemption and a procedure for applying for the
2 exemption.