

**SENATE BILL NO. 204**

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

**BY SENATOR THERRIAULT**

**Introduced: 1/16/08**

**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 for an effective date."**

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

5 **\* Section 1.** AS 29.45.050 is amended by adding a new subsection to read:

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

14 **\* Sec. 2.** This Act takes effect immediately under AS 01.10.070(c).