

# FISCAL NOTE

**STATE OF ALASKA**  
**2008 LEGISLATIVE SESSION**

Fiscal Note Number: 1  
 Bill Version: SB 204  
 (S) Publish Date: 2/13/08

Identifier (file name): SB204-CED-CRA-01-31-08 Dept. Affected: DCCED  
 Title Muni Tax Exemptions: Combat Death RDU Comm Asst & Ec Dev (405)  
 Component Community & Regional Affairs  
 Sponsor Therriault  
 Requester Senate Community & Regional Affairs Component Number 2879

**Expenditures/Revenues** (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	Appropriation Required	Information						
		FY 2009	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
<b>OPERATING EXPENDITURES</b>								
Personal Services								
Travel								
Contractual								
Supplies								
Equipment								
Land & Structures								
Grants & Claims								
Miscellaneous								
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>CAPITAL EXPENDITURES</b>								
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<b>CHANGE IN REVENUES ( )</b>								
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**FUND SOURCE** (Thousands of Dollars)

1002 Federal Receipts								
1003 GF Match								
1004 GF								
1005 GF/Program Receipts								
1037 GF/Mental Health								
Other Interagency Receipts								
<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Estimate of any current year (FY2008) cost: \_\_\_\_\_

**POSITIONS**

Full-time								
Part-time								
Temporary								

**ANALYSIS:** (Attach a separate page if necessary)

This legislation would allow municipalities to partially or wholly by ordinance exempt from taxation real property owned and occupied by a resident who is the widow or widower of certain members of the armed forces of the United States. The residence must be a permanent place of abode.

This is a local optional property tax exemption not reimbursable by the State. It would have no fiscal impact on the operations of the division. The amount of municipal residential real property potentially subject to this tax exemption is indeterminate.

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 Approved by: Emil R. Notti, Commissioner  
Commerce, Community, and Economic Development

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