

(LIMITED RUN SHOWING ALL ADDITIONAL SPONSORSHIPS)

CS FOR SENATE BILL NO. 73(STA)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - FIRST SESSION

BY THE SENATE STATE AFFAIRS COMMITTEE

Offered: 4/9/13
Referred: Rules

Sponsor(s): SENATORS MEYER, Wielechowski, McGuire, Bishop, Fairclough, Giessel, Stedman, Egan, Dunleavy, Micciche, Kelly

REPRESENTATIVES Kreiss-Tomkins, Josephson, Feige, Lynn, LeDoux, Johnson, Kawasaki

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to a municipal property tax exemption for real property that is the**
2 **primary residence of certain widows and widowers; and providing for an effective**
3 **date."**

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

5 *** Section 1.** AS 29.45.030(e) is amended to read:

6 (e) The real property owned and occupied as the primary residence and
7 permanent place of abode by a resident who is (1) 65 years of age or older; (2) a
8 disabled veteran; or (3) at least 60 years of age and the widow or widower of a person
9 who qualified for an exemption under (1) or (2) of this subsection is exempt from
10 taxation on the first \$150,000 of the assessed value of the real property. A
11 municipality may by ordinance approved by the voters grant the exemption under this
12 subsection to the widow or widower under 60 years of age of a person who qualified
13 for an exemption under (2) of this subsection **or to a resident who is the widow or**
14 **widower of a person who dies from a service-connected cause sustained while**

1 **serving as a member of the United States armed forces or as a member of the**
2 **National Guard.** A municipality may, in case of hardship, provide for exemption
3 beyond the first \$150,000 of assessed value in accordance with regulations of the
4 department. Only one exemption may be granted for the same property, and, if two or
5 more persons are eligible for an exemption for the same property, the parties shall
6 decide between or among themselves who is to receive the benefit of the exemption.
7 Real property may not be exempted under this subsection if the assessor determines,
8 after notice and hearing to the parties, that the property was conveyed to the applicant
9 primarily for the purpose of obtaining the exemption. The determination of the
10 assessor may be appealed under AS 44.62.560 - 44.62.570. **In this subsection,**
11 **"widow or widower" means a person whose spouse has died and who has not**
12 **remarried. A municipality shall determine the eligibility requirements and**
13 **application procedure for an optional exemption provided under this subsection.**

14 * **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to
15 read:

16 RETROACTIVITY. Section 1 of this Act is retroactive to January 1, 2013.

17 * **Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).