

**HOUSE BILL NO. 232**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FIRST LEGISLATURE - SECOND SESSION

BY REPRESENTATIVES HOPKINS, Fields, Spohnholz, Wool, Josephson, Story, Tuck, Kopp, Tarr

Introduced: 2/3/20

Referred: House Special Committee on Energy, Labor & Commerce

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to a municipal air quality improvement tax credit; and relating to a  
2 municipal energy efficient new construction tax credit."

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

4 \* **Section 1.** AS 29.45 is amended by adding a new section to read:

5           **Sec. 29.45.047. Air quality improvement tax credit.** A municipality that  
6 includes within its boundaries an area that fails to meet federal or state air quality  
7 standards for fine particles that are less than or equal to 2.5 micrometers in diameter  
8 may, by ordinance, provide for an air quality improvement tax credit to offset a  
9 portion of the property taxes due on property that, during the immediately preceding  
10 tax year, has been improved in a way that aids in improving the air quality in the  
11 municipality. The municipality shall establish eligibility requirements, conditions, and  
12 other criteria for the credit in the ordinance adopted under this section.

13 \* **Sec. 2.** AS 29.45 is amended by adding a new section to read:

14           **Sec. 29.45.049. Energy efficient new construction tax credit.** A municipality

1           may by ordinance provide for an energy efficient new construction tax credit to offset  
2           a portion of the property taxes due on a residential or commercial real property that,  
3           during the immediately preceding tax year, was improved with energy efficient new  
4           construction. The municipality shall establish eligibility requirements, conditions, and  
5           other criteria for the credit in the ordinance adopted under this section.