

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	CSSSHB 13(CRA)
Fiscal Note Number:	1
(H) Publish Date:	4/25/2025

Identifier: HB013SS-DCCED-DCRA-03-21-25
 Title: MUNICIPAL PROPERTY TAX EXEMPTIONS
 Sponsor: GRAY
 Requester: (H) Community and Regional Affairs

Department: Department of Commerce, Community and Economic Development
 Appropriation: Community and Regional Affairs
 Allocation: Community and Regional Affairs
 OMB Component Number: 2879

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2026 Appropriation Requested	Included in Governor's FY2026 Request	Out-Year Cost Estimates				
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) cost: 0.0 *(separate capital appropriation required)*

Does the bill create or modify a new fund or account? No
(Supplemental/Capital/New Fund - discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
 If yes, by what date are the regulations to be adopted, amended or repealed? N/A

Why this fiscal note differs from previous version/comments:

Not applicable, initial version.

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Division:	Division of Community and Regional Affairs	Date:	03/21/2025
Approved By:	Hannah Lager, Administrative Services Director	Date:	03/21/25
Agency:	Department of Commerce, Community, and Economic Development		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION

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Analysis

This bill provides an option for municipalities to use an ordinance to exempt or partially exempt from taxation: structures containing a dwelling unit that was converted from use as a short-term rental unit to exclusive use as a long-term rental unit; all or part of a mobile home park for up to 10 years after the mobile home park is constructed or renovated; and all or part of real property rented to a low-income family. For the third criteria, the renter must meet the family income requirements for the area as determined by the United States Secretary of Housing and Urban Development under 12 42 U.S.C. 1437a(b)(2)(C)(ii).

The Division of Community and Regional Affairs does not anticipate fiscal impact from this legislation.