

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version:	SCS CSSH 13(CRA)
Fiscal Note Number:	2
(S) Publish Date:	3/18/26

Identifier: HB013CSSS(CRA)-DCCED-DCRA-02-27-26
 Title: MUNICIPAL PROPERTY TAX EXEMPTIONS
 Sponsor: GRAY
 Requester: (S) COMMUNITY & 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)

	FY2027	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2027 Request	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES	FY 2027	FY 2027					
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 (FY2026) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2027) 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 If yes, by what date are the regulations to be adopted, amended or repealed?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:

Updated for SLA2026 fiscal note template, updated analysis.

Prepared By:	Sandra Moller, Division Director	Phone:	(907)269-4569
Division:	Community and Regional Affairs	Date:	02/27/2026
Approved By:	Hannah Lager, Administrative Services Director	Date:	02/27/26
Agency:	Department of Commerce, Community, and Economic Development		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

Analysis

This bill provides an option for municipalities to use an ordinance to exempt or partially exempt from taxation: structures containing dwelling units converted from short-term rentals to long-term rentals; all or part of a mobile home park for up to 10 years after the park is constructed or renovated; and all or part of real property rented to low-income families at rents capped at 30 percent of monthly income; property a resident owns and uses as their permanent home; and residential property owned and occupied by a first-time homebuyer.

This bill gives municipalities additional tools to encourage long-term rental housing, support affordable rentals, promote mobile home park development or improvement, and reduce housing costs for primary-residence owners and first-time buyers.

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