

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version:	HB 286
Fiscal Note Number:	1
(H) Publish Date:	3/20/2026

Identifier: HB286-DCCED-DCRA-02-13-26
 Title: FIREFIGHTER/EMS PROPERTY TAX EXEMPTION
 Sponsor: ELAM
 Requester: (H) 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 If yes, by what date are the regulations to be adopted, amended or repealed?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:

Not applicable, initial version.

Prepared By:	Sandra Moller, Division Director	Phone:	(907)269-4569
Division:	Division of Community and Regional Affairs	Date:	02/13/2026
Approved By:	Hannah Lager, Administrative Services Director	Date:	02/13/26
Agency:	Department of Commerce, Community, and Economic Development		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

Analysis

HB 286 allows municipalities that levy property taxes to grant full or partial exemptions on the primary residences of volunteer firefighters, emergency medical services personnel, and licensed paramedics licensed or certified under AS 18.08.082. The bill removes the current \$10.0 cap on exempted property value, giving municipalities full discretion to set the exemption amount, up to 100% of the assessed value.

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