

HB

285

ALASKA STATE HOUSE OF REPRESENTATIVES

Contact:

Interim Address:

3340 Badger Road
North Pole, AK 99705
(907)-488-5725
Fax# (907)-488-4271



Session

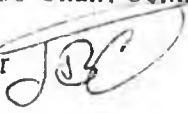
(907)-465-3719
FAX# (907)-465-3258
**State Capitol
Room 204**

REPRESENTATIVE JOHN COGHILL

MEMORANDUM

Date: January 16, 2008

To: Representative Gabrielle LeDoux, Co-Chair, Community & Regional Affairs
Representative Anna Fairclough, Co-Chair, Community & Regional Affairs ✓

From: Representative John Coghill, Chair
House Rules 

Re: HB 285

Please schedule HB 285 (short title) *The Sergeant Irving Hernandez, Jr., Act*, for a committee hearing. I have included a copy of the original bill (25-LS1146-A), the sponsor's statement, and a sectional.

Thank you.

ALASKA STATE HOUSE OF REPRESENTATIVES

Contact:

Interim Address:

**3340 Badger Road
North Pole, AK 99705
(907)-488-5725
Fax# (907)-488-4271**



Session

(907)-465-3719

FAX# (907)-465-3258

**State Capitol
Room 214**

REPRESENTATIVE JOHN COGHILL

SPONSOR STATEMENT

HB 285

"An Act relating to an optional exemption from municipal property taxes for residences of widows and widowers of certain members of the armed forces of the United States; and providing that this Act may be known as the Sergeant Irving Hernandez, Jr., Act."

This bill will provide the authority for a municipality or city, by ordinance, to partially or wholly exempt from taxation the real property owned and occupied by a widow or widower of a member of the armed forces of the United States injured while serving on active duty who was eligible for hostile fire or imminent danger pay.

Alaska Statute 29.45.050 (1)(2) provides authority for a municipality to allow a tax exemption on real property to disabled veterans. This legislation will help relieve some of the financial hardships on the spouses of members of the armed forces that do not survive their injuries.

By request of the Mayor of the Fairbanks North Star Borough, this act will be known as the Sergeant Irving Hernandez, Jr., Act, and is requested in order to recognize Sergeant Hernandez's widow for the work she did at the local and state level to bring some financial relief through a real property tax exemption.

This bill gives the municipalities the responsibility of including requirements for determining eligibility for the exemption and a procedure for applying for the exemption.

ALASKA STATE HOUSE OF REPRESENTATIVES

**Contact:**

Interim Address:

3340 Badger Road
North Pole, AK 99705
(907)-488-5725
Fax# (907)-488-4271

Session

(907)-465-3719
FAX# (907)-465-3258
State Capitol
Room 214

REPRESENTATIVE JOHN COGHILL

SECTIONAL

HB 285

"An Act relating to an optional exemption from municipal property taxes for residences of widows and widowers of certain members of the armed forces of the United States; and providing that this Act may be known as the Sergeant Irving Hernandez, Jr., Act."

Section 1: AS 29.45.050 Optional exemptions and exclusions.

Section 2: AS 29.45.050 is amended by adding a new section:

(s) This new subsection will give authority to a municipality by ordinance to partially or wholly exempt real property taxation owned or occupied as a permanent place of residence by an individual who is a widow or widower of a member of the armed forces of the United States who:

- * was injured serving on active duty while eligible for hostile fire or imminent danger pay
- * within 90 days dies because of the injury or complications related to the injury or its treatment.

The ordinance must include requirements for determining eligibility for the exemption and a procedure for applying for the exemption.

**CITY OF NORTH POLE
RESOLUTION 07-13**

**A RESOLUTION OF THE CITY OF NORTH POLE URGING THE ALASKA
STATE LEGISLATURE TO AMEND STATE STATUTE TO ALLOW FOR
AN EXEMPTION OF MUNICIPAL PROPERTY TAXES FOR SURVIVING
SPOUSES OF MEMBERS OF THE ARMED FORCES WHO HAVE LOST
THEIR LIFE IN ACTIVE DUTY COMBAT**

WHEREAS, the North Pole City Council and the North Pole community have the greatest pride and respect for the members of the Armed Forces and strongly support them; and

WHEREAS, the war in Iraq began on March 20, 2003 and in the years since, thousands of men and women have made sacrifices for their country and for some the sacrifice has meant their lives; and

WHEREAS, the sacrifice made by these brave men and women extends to their families who struggle both emotionally and financially after their death; and

WHEREAS, the war has claimed more than 3700 casualties nationwide. The statistics for Alaskans killed in action as of September 25, 2007 are 15 Alaska residents, 30 soldiers from Ft. Wainwright, 1 from Eielson Air Force Base, 52 from Ft. Richardson and 5 from Elmendorf Air Force Base; and

WHEREAS, several surviving spouses have chosen to make Alaska their permanent home; and

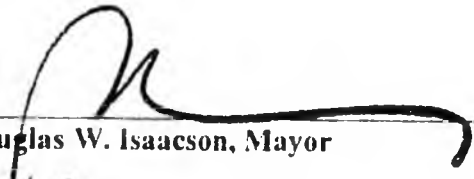
WHEREAS, everything that can be done should be done to ease the burden placed upon surviving spouses and their children; and

WHEREAS, a small way to extend our gratitude to these families is to offer surviving spouses of military members who have lost their life in combat, an exemption of municipal property taxes.

NOW, THEREFORE, BE IT RESOLVED, that the North Pole City Council supports a change to state statute that would allow for the municipal property tax exemption for the surviving, un-remarried spouse of a military member killed in active duty combat.

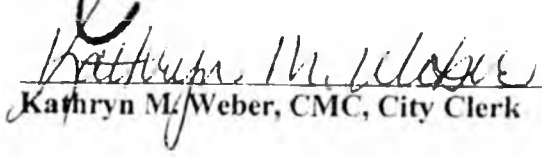
BE IT FURTHER RESOLVED, that copies of this resolution be sent to the Honorable Governor Sarah Palin and the Alaska Interior Delegation.

PASSED AND APPROVED by a duly constituted quorum of the City Council of the City of North Pole on October 1, 2007.



Douglas W. Isaacson, Mayor

ATTEST:



Kathryn M. Weber, CMC, City Clerk

FISCAL NOTE

STATE OF ALASKA
2008 LEGISLATIVE SESSION

Fiscal Note Number: _____
 Bill Version: HB 285
 () Publish Date: _____

Identifier (file name) HB285-CED-CRA-01-23-08 Dept. Affected DCCED
 Title Muni Tax Exemptions: Combat Death RDU Comm Asst & Ec Dev (405)
 Component Community & Regional Affairs
 Sponsor Coghil, Lynn, Foster, Kawasaki, Ramras
 Requester House Community & Regional Affairs Component Number 2879

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below

	Appropriation Required	Information						
		FY 2009	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
OPERATING EXPENDITURES								
Personal Services								
Travel								
Contractual								
Supplies								
Equipment								
Land & Structures								
Grants & Claims								
Miscellaneous								
TOTAL OPERATING		0.0	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL EXPENDITURES								
-----------------------------	--	--	--	--	--	--	--	--

CHANGE IN REVENUES ()								
-------------------------------	--	--	--	--	--	--	--	--

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts								
1003 GF Match								
1004 GF								
1005 GF/Program Receipts								
1037 GF/Mental Health								
Other Interagency Receipts								
TOTAL		0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY2008) cost: _____

POSITIONS

Full-time							
Part-time							
Temporary							

ANALYSIS: (Attach a separate page if necessary)

This legislation would allow municipalities to partially or wholly by ordinance exempt from taxation real property owned and occupied by a resident a who is the widow or widower of certain members of the armed forces of the United States. The residence must be a permanent place of abode.

This is a local optional property tax exemption not reimbursable by the State. It would have no fiscal impact on the operations of the division. The amount of municipal residential real property potentially subject to this tax exemption is indeterminate.

Prepared by Tara Jollie, Director Phone 907-269 7959
 Division Community and Regional Affairs Date/Time 1/23/08 10:00 AM
 Approved by Emil R. Notti, Commissioner Date 1/23/2008
Commerce, Community, and Economic Development

Alaska State Legislature

Rep. Sharon Cissna
Rep. Nancy Dahlstrom
Rep. Mark Neuman
Rep. Kurt Olson
Rep. Woodie Salmon



State Capitol, Room 124
Juneau, AK 99801-1182
C-Chairs
Rep. Gabrielle LeDoux
(907) 465-3882 FAX 465-4956
Rep. Anna Fairclough
(907) 465-3777 FAX 465-2819

COMMUNITY & REGIONAL AFFAIRS COMMITTEE

Date: January 31, 2008

To: Legislative Legal Services

Cc: Renee Limoge, CRA Committee Aide to Representative Fairclough

From: Sonya Hymer, CRA Committee Aide to Representative LeDoux

Re: Committee Substitute to HB 285

I would like to order a Committee Substitute to HB 285, making the following changes:

Page 1, Lines 2-3: delete

, and providing that this Act may be known as the Sergeant Irving Hernandez, Jr., Act

Page 1, Lines 12-13: delete

, within 90 days after receiving the injur

A mark-up of the bill is attached showing the changes.

Thanks.