



LAWS OF ALASKA

2008

Source
CSHB 285(CRA)

Chapter No.

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.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Relating to an optional exemption from municipal property taxes for residences of widows
2 and widowers of certain members of the armed forces of the United States.

3

4 * **Section 1.** AS 29.45.050 is amended by adding a new subsection to read:

5 (s) A municipality may by ordinance partially or wholly exempt from taxation
6 the real property owned and occupied as a permanent place of abode by a resident who
7 is the widow or widower of a member of the armed forces of the United States injured
8 serving on active duty while eligible for hostile fire or imminent danger pay who dies
9 because of the injury or complications related to the injury or its treatment. The
10 ordinance must include requirements for determining eligibility for the exemption and
11 a procedure for applying for the exemption.