

HB 13 -- Redline

HB 13 to Enrolled -- An Act relating to optional municipal property tax exemptions for real property owned and occupied by volunteer certified or licensed providers of fire fighting, emergency medical, mobile intensive care paramedic services, or hazardous materials response services; relating to optional municipal property tax exemptions for certain long-term rental units, certain mobile home parks, real property rented to low-income families, real property owned and occupied as a permanent place of abode, and real property owned by first-time homebuyers; and relating to municipal tax refunds.

Deletions ~~struck~~ · Insertions underlined

~~34-LS0194\A~~ LAWS HOUSE OF BILL ALASKA NO. ~~Source Chapter No.~~

~~13 SCS INCSSSB THE 13 (STA) LEGISLATURE _____ OF AN THE ACT STATE~~ Relating to ALASKA optional THIRTY-FOURTH municipal LEGISLATURE property ~~-tax FIRST~~ exemptions SESSION for BY real REPRESENTATIVES property GRAY owned Introduced: and occupied by volunteer certified or licensed providers of fire fighting, emergency medical, mobile intensive care paramedic services, or hazardous materials response services; 1/22/25 relating Referred: to optional municipal property tax exemptions for certain long-term rental units, certain mobile home parks, real property rented to low-income families, real property owned and occupied as a permanent place of abode, and real property owned by first-time homebuyers;

~~Community and Regional Affairs A BILL FOR AN ACT ENTITLED "An Act relating to optional municipal property tax exemptions refunds. for certain long-term rental units, certain mobile home parks, and real property rented to low-income families." BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:~~

~~*~~ Section BE 1. IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1 Enrolled HB 13 AN ACT Relating to optional municipal property tax exemptions for real property owned and occupied by volunteer certified or licensed providers of fire fighting, emergency medical, mobile intensive care paramedic services, or hazardous materials response services; relating to optional municipal property tax exemptions for certain long-term rental units, certain mobile home parks, real property rented to low-income families, real property owned and occupied as a permanent place of abode, and real property owned by first-time homebuyers; and relating to municipal tax refunds.

* Section 1.

AS 29.45.050(r) is amended to read:

(r) A municipality may by ordinance exempt or partially exempt from taxation [AN AMOUNT NOT TO EXCEED \$10,000 OF THE ASSESSED VALUE OF] real property owned and occupied as a permanent place of abode by a resident who provides in the municipality volunteer (1) fire fighting services and is certified as a firefighter by -1- Enrolled HB 13 the Department of Public Safety;

[, OR] (2) emergency medical services or mobile intensive care paramedic services and is certified or licensed under AS 18.08.082;

or (3) hazardous materials response services.

If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

* Sec.

2.

(2) "long-term rental unit" means a dwelling unit offered for rent for periods of not less than 90 31 consecutive days;

~~HB0013a -1- HB 13 New Text Underlined [DELETED TEXT BRACKETED] 34-LS0194\A~~ (B) commercially operated hunting or wilderness camp;

(bb) A municipality may may by by ordinance exempt from or taxation partially all exempt or from part taxation of a mobile home park for up to 10 years after the mobile home park is constructed or renovated.

(cc) A municipality may by ordinance exempt from or taxation partially all exempt or from part taxation of real property rented to a low-income family if the monthly rent charged to the low-income low-income family is not more than 30 percent of the median family's family income. income for the area as determined by the United States Secretary of Housing and Urban Development under 42 U.S.C.

1437a(b)(2)(C)(ii). In this subsection, (1) "family's income" means the sum of the previous tax year's adjusted gross incomes for each person in the family who earned income divided by 12;

In (2) this subsection, "low-income family" has the meaning given to "low-income families" in 42 U.S.C.

~~HB (dd) 13A -2- municipality HB0013a may by New ordinance Text exempt Underlined or [DELETED partially TEXT exempt BRACKETED]~~ from taxation real property owned and occupied as a permanent place of abode by a resident of the municipality.

Enrolled HB 13 -2- (ee) A municipality may by ordinance exempt or partially exempt from taxation residential real property owned and occupied by a first-time home buyer.

* Sec.

3.

AS 29.45.500(a) is amended to read:

(a) If a taxpayer pays taxes under protest, the taxpayer may bring suit in the superior court against the municipality for recovery of the taxes.

If judgment for recovery is given against the municipality, or, if in the absence of suit, it becomes obvious to the governing body that judgment for recovery of the taxes would be obtained if legal proceedings were brought, the municipality shall refund the amount of the taxes to the taxpayer with interest [AT EIGHT PERCENT] from the date of payment plus costs.

The interest rate is three percentage points above the 12th Federal Reserve District discount rate in effect on January 2 of the year of payment.

* Sec.

4.

AS 29.45.500(b) is amended to read:

(b) If, in payment of taxes legally imposed, a remittance by a taxpayer through error or otherwise exceeds the amount due, and the municipality, on audit of the account in question, is satisfied that this is the case, the municipality shall refund the excess to the taxpayer [WITH INTEREST AT EIGHT PERCENT FROM THE DATE OF PAYMENT].

A claim for refund filed one year after the due date of the tax is forever barred.

-3- Enrolled HB 13