

CS FOR HOUSE BILL NO. 232(ENE)

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FIRST LEGISLATURE - SECOND SESSION

BY THE HOUSE SPECIAL COMMITTEE ON ENERGY

Offered: 2/21/20

Referred: Labor & Commerce

Sponsor(s): REPRESENTATIVES HOPKINS, Fields, Spohnholz

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to a municipal air quality improvement tax credit; and relating to a**
2 **municipal energy efficient construction tax credit."**

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

4 * **Section 1.** AS 29.45 is amended by adding a new section to read:

5 **Sec. 29.45.047. Air quality improvement tax credit.** A municipality may, by
6 ordinance, provide for an air quality improvement tax credit to offset a portion of the
7 property taxes due on real property improvements made during the immediately
8 preceding tax year, including new construction, refurbishments, remodels, and
9 renovations that aid in improving the air quality in the municipality. The municipality
10 shall establish eligibility criteria for the credit in the ordinance adopted under this
11 section.

12 * **Sec. 2.** AS 29.45 is amended by adding a new section to read:

13 **Sec. 29.45.049. Energy efficient construction tax credit.** A municipality
14 may, by ordinance, provide for an energy efficient construction tax credit to offset a

1 portion of the property taxes due on real property improvements made during the
2 immediately preceding tax year, including energy efficient new construction,
3 refurbishments, remodels, and renovations. The municipality shall establish eligibility
4 criteria for the credit in the ordinance adopted under this section.