AN ACT

Relating to the crimes of unsworn falsification in the first degree involving an application for a permanent fund dividend and false information or report involving eligibility for a permanent fund dividend; requiring the establishment of a permanent fund dividend fraud investigation unit in the Department of Revenue; relating to service in the peace corps and as a member of the United States Olympic Team as allowable absences from the state for purposes of eligibility for permanent fund dividends and to the period for filing an application for a permanent fund dividend; authorizing the Department of Revenue to issue administrative orders imposing sanctions for certain misrepresentations or other actions concerning eligibility for a permanent fund dividend and providing for administrative appeal of those orders; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1
AN ACT

Relating to the crimes of unsworn falsification in the first degree involving an application for a permanent fund dividend and false information or report involving eligibility for a permanent fund dividend; requiring the establishment of a permanent fund dividend fraud investigation unit in the Department of Revenue; relating to service in the peace corps and as a member of the United States Olympic Team as allowable absences from the state for purposes of eligibility for permanent fund dividends and to the period for filing an application for a permanent fund dividend; authorizing the Department of Revenue to issue administrative orders imposing sanctions for certain misrepresentations or other actions concerning eligibility for a permanent fund dividend and providing for administrative appeal of those orders; and providing for an effective date.
*Section 1.* AS 05.15.095(a) is amended to read:

(a) The applications and reports to the department required by this chapter shall be signed under penalty of unsworn falsification in the second degree by the following person, as applicable:

1. the member in charge for the qualified organization;
2. a person authorized to sign on behalf of the municipality;
3. the operator or the operator's agent;
4. the licensed pull-tab distributor or the distributor's agent; or
5. the licensed pull-tab manufacturer or the manufacturer's agent.

*Sec. 2.* AS 05.15.680(b) is amended to read:

(b) A person who, with the intent to mislead a public servant in the performance of the public servant's duty, submits a false statement in an application for a permit, license, or vendor registration under this chapter is guilty of unsworn falsification in the second degree.

*Sec. 3.* AS 06.05.045(a) is amended to read:

(a) Each state bank shall make at least four reports of condition each year to the department on days designated by, and on forms prescribed by, the department. The report shall be signed by a duly authorized officer of the bank and shall be signed by at least three directors who certify under penalty of unsworn falsification in the second degree under AS 11.56.210 that they, and each of them, have personal knowledge of the facts stated in the report and that the facts are true. The reports must exhibit in detail and under appropriate heads the resources and liabilities of the bank and must be received by the department within 30 calendar days after the end of the period covered by the report.

*Sec. 4.* AS 06.50.310(a) is amended to read:

(a) On or before March 15 of each year, a licensee shall file with the department a composite annual report for the preceding calendar year in the form prescribed by the department relating to all advances made by the licensee. The department may require that the report be submitted under oath or affirmation, or with notice that false statements made are punishable as unsworn falsification in the second degree under AS 11.56.210.
* Sec. 5. AS 08.88.460(a) is amended to read:

   (a) Subject to (e) of this section, a person seeking reimbursement for a loss suffered in a real estate transaction as a result of fraud, misrepresentation, deceit, or the conversion of trust funds or the conversion of community association accounts under the control of a community association manager on the part of a licensee licensed under this chapter shall make a claim to the commission for reimbursement on a form furnished by the commission. In order to be eligible for reimbursement by the commission, the claim form must be filed within two years after the occurrence of the fraud, misrepresentation, deceit, or conversion of trust funds or the conversion of community association accounts under the control of a community association manager claimed as the basis for the reimbursement. The form shall be executed under penalty of unsworn falsification in the second degree and must include the following:

   (1) the name and address of each real estate licensee involved;
   (2) the amount of the alleged loss;
   (3) the date or period of time during which the alleged loss occurred;
   (4) the date upon which the alleged loss was discovered;
   (5) the name and address of the claimant; and
   (6) a general statement of facts relative to the claim.

* Sec. 6. AS 10.20.655(b) is amended to read:

   (b) The interrogatories shall be answered within 30 days after mailing, or within the additional time fixed by the commissioner, and the answers shall be full and complete, in writing and under penalty of unsworn falsification in the second degree under AS 11.56.210. If the interrogatories are directed to an individual, they shall be answered by that individual and, if directed to a corporation, they shall be answered by the president, vice-president, secretary, or assistant secretary of the corporation.

* Sec. 7. AS 11.56 is amended by adding a new section to read:

Sec. 11.56.205. Unsworn falsification in the first degree. (a) A person commits the crime of unsworn falsification in the first degree if the person violates AS 11.56.210(a)(1) and the application is an application for a permanent fund dividend.

   (b) In this section,
(1) "application for a permanent fund dividend" includes a written or electronic application and any other documentation submitted to support an application for a permanent fund dividend;

(2) "permanent fund dividend" has the meaning given in AS 43.23.095.

(c) Unsworn falsification in the first degree is a class C felony.

* Sec. 8. AS 11.56.210 is amended to read:

Sec. 11.56.210. Unsworn falsification in the second degree.

(a) A person commits the crime of unsworn falsification in the second degree if, with the intent to mislead a public servant in the performance of a duty, the person submits a false written or recorded statement that the person does not believe to be true

(1) in an application for a benefit; or

(2) on a form bearing notice, authorized by law, that false statements made in it are punishable.

(b) Unsworn falsification in the second degree is a class A misdemeanor.

* Sec. 9. AS 11.56.220 is amended to read:

Sec. 11.56.220. Proof of guilt. In a prosecution for perjury or unsworn falsification in the first or second degree, it is not necessary that proof be made by a particular number of witnesses or by documentary or other type of evidence.

* Sec. 10. AS 11.56.800(a) is amended to read:

(a) A person commits the crime of false information or report if the person knowingly

(1) gives false information to a peace officer

(A) with the intent of implicating another in an offense; or

(B) concerning the person's identity while the person is

(i) under arrest, detention, or investigation for a crime;

or

(ii) being served with an arrest warrant or being issued a citation;

(2) makes a false report to a peace officer that a crime has occurred or is about to occur;
(3) makes a false report or gives a false alarm, under circumstances not amounting to terroristic threatening in the second degree under AS 11.56.810, that a fire or other incident dangerous to life or property calling for an emergency response has occurred or is about to occur; [OR]

(4) makes a false report to the Department of Natural Resources under AS 46.17 concerning the condition of a dam or reservoir; or

(5) gives false information to a public employee relating to a person's eligibility for a permanent fund dividend under AS 43.23 and the false information does not also violate AS 11.56.205.

* Sec. 11. AS 12.55.045(j) is amended to read:

(j) A defendant who is convicted of an offense for which restitution may be ordered shall submit financial information as ordered by the court. The Alaska Court System shall prepare a form, in consultation with the Department of Law, for the submission of the information; the form must include a warning that submission of incomplete or inaccurate information is punishable as unsworn falsification in the second degree under AS 11.56.210. A defendant who is convicted of (1) a felony shall submit the form to the probation office within 30 days after conviction, and the probation officer shall attach the form to the presentence report, or (2) a misdemeanor shall file the form with the defendant's response or opposition to the restitution amount. The defendant shall provide a copy of the completed form to the prosecuting authority.

* Sec. 12. AS 16.05.450(a) is amended to read:

(a) The commissioner or an authorized agent shall issue a crewmember fishing license under AS 16.05.480 to each qualified person who files a written application at a place in the state designated by the commissioner, containing the reasonable information required by the commissioner together with the required fee. The commissioner shall require the reporting of the applicant's social security number on the application. The application shall be simple in form and shall be executed by the applicant under the penalty of unsworn falsification in the second degree.

* Sec. 13. AS 16.05.450(b) is amended to read:

(b) The Alaska Commercial Fisheries Entry Commission shall issue a vessel
license under AS 16.05.490 to each qualified vessel for which a written application has been filed, at a place in the state designated by the commission, containing the reasonable information required by the commission together with the required fee. The application shall be simple in form and shall be executed by the applicant under the penalty of unsworn falsification in the second degree.

* Sec. 14. AS 16.43.970(b) is amended to read:

(b) A person or entity who knowingly makes a false statement to the commission for the purpose of obtaining a benefit, including the issuance, renewal, duplication, or transfer of an entry or interim-use permit, vessel license, vessel interim-use permit, or vessel entry permit, or a person who assists another by knowingly making a false statement to the commission for the purpose of obtaining a benefit for another, is guilty of the crime of unsworn falsification in the second degree as set out in AS 11.56.210. Upon conviction, the person or entity is also subject to suspension of commercial fishing privileges and revocation of commercial fishing permits under (i) of this section.

* Sec. 15. AS 18.60.095(f) is amended to read:

(f) A person who knowingly makes a false statement, representation, or certification with the intent to mislead in an application, record, report, plan or other document filed or required to be maintained under AS 18.60.010 - 18.60.105 is guilty of unsworn falsification in the second degree.

* Sec. 16. AS 18.65.710(a) is amended to read:

(a) The application for a permit to carry a concealed handgun must contain the following information:

(1) the applicant's name, physical residence, mailing address, place and date of birth, physical description, including height, weight, race, hair color, and eye color, Alaska driver's license or identification card number, and the city and state of each place the applicant has resided in the five years immediately preceding the application;

(2) a statement that the applicant qualifies under AS 18.65.705;

(3) a statement that the applicant has been furnished with a copy of the state laws and regulations relating to concealed handguns, has read those sections, and
understands them;

(4) a statement that the applicant desires a permit to carry a concealed handgun for a lawful purpose, which may include self-defense;

(5) a statement by the applicant that all statements, answers, and attachments to the application are true and complete;

(6) a conspicuous warning that an applicant who supplies a false statement, answer, or document in connection with the application that the applicant does not believe to be true may be prosecuted for unsworn falsification in the second degree and, if found guilty, may be punished for violation of a class A misdemeanor, and that, in such cases, the permit shall be revoked and the applicant may be barred from any further application for a permit; and

(7) a statement that the applicant understands that a permit eligibility investigation will be conducted as a part of the application process, that this may involve computerized records searches, and that the applicant authorizes the investigation.

* Sec. 17. AS 21.27.110(f) is amended to read:

(f) A notice of termination submitted to the director under this section must include a statement of the reasons for the termination. A statement of the reasons for termination is confidential and not subject to inspection and copying under AS 40.25.110. A statement of reasons for the termination may not be admitted as evidence in a civil action or an administrative proceeding against an insurer, reinsurer, or authorized representative by or on behalf of a person affected by the termination, except when the action or proceeding involves perjury, unsworn falsification in the second degree, fraud, or failure to comply with this subsection.

* Sec. 18. AS 28.35.130 is amended to read:

Sec. 28.35.130. False report or destruction of evidence. An officer or person who knowingly makes or subscribes a false report concerning an investigation of a vehicle or damage or injury caused by a vehicle, as provided in this chapter, is guilty of unsworn falsification in the second degree. A person who destroys, obliterates, conceals or removes, or who aids, abets, or assists in the destruction, obliteration, concealment, or removal from a vehicle, of evidence showing or tending to show that
the vehicle collided with a person or property, is punishable by a fine of not more than $500, or by imprisonment for not more than six months, or by both.

* Sec. 19. AS 28.35.135(a) is amended to read:

(a) A person may not knowingly make a false affidavit, statement, or representation, or affirm falsely with respect to a matter or fact required to be set out under this title, nor may the person use a name other than the person's true name. A person convicted of violating this section is guilty of unsworn falsification in the second degree and is punishable as prescribed by law.

* Sec. 20. AS 43.23.008(a) is amended to read:

(a) Subject to (b) and (c) of this section, an otherwise eligible individual who is absent from the state during the qualifying year remains eligible for a current year permanent fund dividend if the individual was absent

   (1) receiving secondary or postsecondary education on a full-time basis;

   (2) receiving vocational, professional, or other specific education on a full-time basis for which, as determined by the Alaska Commission on Postsecondary Education, a comparable program is not reasonably available in the state;

   (3) serving on active duty as a member of the armed forces of the United States or accompanying, as that individual's spouse, minor dependent, or disabled dependent, an individual who is

      (A) serving on active duty as a member of the armed forces of the United States; and

      (B) eligible for a current year dividend;

   (4) serving under foreign or coastal articles of employment aboard an oceangoing vessel of the United States merchant marine;

   (5) receiving continuous medical treatment recommended by a licensed physician or convalescing as recommended by the physician who treated the illness if the treatment or convalescence is not based on a need for climatic change;

   (6) providing care for a parent, spouse, sibling, child, or stepchild with a critical life-threatening illness whose treatment plan, as recommended by the
attending physician, requires travel outside the state for treatment at a medical
specialty complex;

(7) providing care for the individual's terminally ill family member;

(8) settling the estate of the individual's deceased parent, spouse, sibling, child, or stepchild, provided the absence does not exceed 220 cumulative days;

(9) serving as a member of the United States Congress;

(10) serving on the staff of a member from this state of the United States Congress;

(11) serving as an employee of the state in a field office or other location;

(12) accompanying a minor who is absent under (5) of this subsection;

(13) accompanying another eligible resident who is absent for a reason permitted under (1), (2), (5) - (12), or (14) of this subsection as the spouse, minor dependent, or disabled dependent of the eligible resident;

(14) serving as a volunteer in the federal peace corps program;

(15) because of training or competing as a member of the United States Olympic Team;

(16) for any reason consistent with the individual's intent to remain a state resident, provided the absence or cumulative absences do not exceed

(A) 180 days in addition to any absence or cumulative absences claimed under (3) of this subsection if the individual is not claiming an absence under (1), (2), or (4) - (15) of this subsection;

(B) 120 days in addition to any absence or cumulative absences claimed under (1) - (3) of this subsection if the individual is not claiming an absence under (4) - (15) of this subsection but is claiming an absence under (1) or (2) of this subsection; or

(C) 45 days in addition to any absence or cumulative absences claimed under (1) - (15) of this subsection if the individual is claiming an absence under (4) - (15) of this subsection.

* Sec. 21. AS 43.23.008(b) is amended to read:

(b) An individual may not claim an allowable absence under (a)(1) - (15)
[(a)(1) - (13)] of this section unless the individual was a resident of the state for at least six consecutive months immediately before leaving the state.

* Sec. 22. AS 43.23.011(a) is amended to read:

(a) An application for a permanent fund dividend shall be filed during the period that begins January 1 and ends March 31 of that dividend year.

* Sec. 23. AS 43.23.035(c) is amended to read:

(c) In addition to any criminal penalties imposed by state law, if the department finds that an individual, in claiming a permanent fund dividend, or an individual, in certifying another person's eligibility, willfully misrepresents, exercises gross negligence with respect to, or recklessly disregards a material fact pertaining to eligibility, the department may issue an order against the individual for the

(1) forfeiture of the dividend;
(2) imposition of a civil fine of up to $3,000; and
(3) loss of eligibility to receive the next five dividends following the forfeited dividend. THE COMMISSIONER MAY COMMENCE PROCEEDINGS IN COURT TO ENFORCE THIS SUBSECTION.

* Sec. 24. AS 43.23.035 is amended by adding a new subsection to read:

(e) The provisions of AS 43.23.015(g) and (i) apply to a request for review of, and to appeal of, a decision under (c) of this section by an individual aggrieved by the decision. When all appeals have been exhausted under this chapter or the time when all of the appeals that could have been taken has expired, the order issued imposing a civil fine, forfeiture, or loss of eligibility becomes final and enforceable in the same manner as a judgment of the court.

* Sec. 25. AS 43.23.055 is amended by adding a new paragraph to read:

(10) establish a fraud investigation unit for the purpose of assisting the Department of Law in the prosecution of individuals who apply for or obtain a permanent fund dividend in violation of a provision in AS 11, by detecting and investigating those crimes; and

(B) commissioner to detect and investigate the claiming or
paying of permanent fund dividends that should not have been claimed by or
paid to an individual and to impose the penalties and enforcement provisions
under AS 43.23.035.

* Sec. 26. AS 43.65.020(a) is amended to read:

(a) A person subject to tax under this chapter shall make a return stating
specifically the items of gross income from the property, including royalty received
and the deductions and credits allowed by this chapter and the exploration incentive
credit authorized by AS 27.30, and other information for carrying out this chapter that
the department prescribes. The return must show the mining license number and must
be signed by the taxpayer or an authorized agent of the taxpayer, under penalty of
unsworn falsification in the second degree. If receivers, trustees, or assigns are
operating the property or business, they shall make returns for the person engaged in
mining, or the recipient of royalty in connection with mining property. The tax due on
the basis of the returns shall be collected in the same manner as if collected from the
person of whose business they have custody and control. In a tax year in which a
taxpayer applies against the tax levied under this chapter the exploration incentive
credit authorized by AS 27.30, the commissioner shall require the taxpayer to submit
the accounting of mining operation activities form required by AS 27.30.030(b).

* Sec. 27. AS 43.75.030(a) is amended to read:

(a) A person subject to the tax shall file a return stating the value of fisheries
resources processed during the license year, computed as required by this chapter, and
such other information as the department prescribes by regulation. The return must
show the license number and must be signed by the taxpayer or an authorized agent,
under penalty of unsworn falsification in the second degree. If a receiver, trustee, or
assign is operating the property or business, that person shall file the return for the
person. A tax due on the basis of such a return shall be collected in the same manner
as if collected from the person of whose business the receiver, trustee, or assign has
custody and control.

* Sec. 28. AS 43.75.110 is amended to read:

Sec. 43.75.110. Duty of taxpayer and payment of tax. A person subject to
taxes under AS 43.75.100 shall make a return stating the value of fisheries resources
taken, purchased, or otherwise acquired during the license year for sale to fisheries
businesses outside of the taxing jurisdiction of the state computed as required by
AS 43.75.100, and other information to carry out the provisions of AS 43.75.100 as
may be prescribed by the department. The return must contain the license number and
must be signed by the taxpayer or an authorized agent, under penalty of unsworn
falsification in the second degree. If a receiver, trustee, or assign is operating the
property or business, that person shall make the return for the person. A tax due on the
basis of such return shall be collected in the same manner as if collected from the
person of whose business the receiver, trustee, or assign has custody and control. The
requirements for time and place of payment of tax, and the obligation to keep records
and make the records available to the commissioner are the same as those prescribed
in AS 43.75.011 - 43.75.050.

* Sec. 29. AS 45.63.010(d) is amended to read:

(d) The notice of intent must be on a form or in a format provided and
established by the department by regulation. The department may require the notice of
intent to be submitted under oath or affirmation or with notice that false statements
made are punishable as unsworn falsification in the second degree under
AS 11.56.210. The notice of intent must include detailed information about the nature
of the solicitation campaign and the identity and business practices of the telephone
seller, including information on the employees, agents, and officers affiliated with the
telephone seller. The notice of intent must disclose criminal convictions, civil
judgments, orders, consent decrees, or administrative determinations involving
allegations of unfair or deceptive business practices by the telephone seller.

* Sec. 30. AS 45.68.010(f) is amended to read:

(f) The department may require the registration and registration renewal
statement required under (c)(1) and (d) of this section to be submitted

(1) under oath or affirmation; or

(2) with notice that false statements made in the statement are

* Sec. 31. AS 45.68.055(c) is amended to read:

(c) The authorized contracting agent for the paid solicitor shall sign the report
required by (b) of this section. Signature of the report under this subsection must be
made under oath or affirmation, but submission of false information in a notice that is
not signed under oath or affirmation is punishable as an unsworn falsification in the

* Sec. 32. AS 46.03.550(a) is amended to read:

(a) Property for which a notice has been issued under AS 46.03.500 shall be
determined by the department to be fit for use if the owner certifies to the department
under penalty of unsworn falsification in the second degree that

(1) based on sampling and testing procedures established by the
department under AS 46.03.520(b) and performed by laboratories that are on the list
maintained by the department under AS 46.03.520(c), the limits on substances
specified in regulations adopted under AS 46.03.530 are not exceeded on the property;

(2) if the property was ever sampled and tested under AS 46.03.520
and the test results showed the property to be unfit for use under AS 46.03.530,
decontamination procedures were performed in accordance with the guidelines
established under AS 46.03.540(b) and the requirements of (1) of this subsection have
been met; or

(3) a court has held that the determination that the property was an
illegal drug manufacturing site was not made in compliance with AS 46.03.500(a).

* Sec. 33. AS 47.12.120(b) is amended to read:

(b) If the minor is not subject to (j) of this section and the court finds that the
minor is delinquent, it shall

(1) order the minor committed to the department for a period of time
not to exceed two years or in any event extend past the day the minor becomes 19
years of age, except that the department may petition for and the court may grant in a
hearing (A) two-year extensions of commitment that do not extend beyond the minor's
19th birthday if the extension is in the best interests of the minor and the public; and
(B) an additional one-year period of supervision past age 19 if continued supervision
is in the best interests of the person and the person consents to it; the department shall
place the minor in the juvenile facility that the department considers appropriate and
that may include a juvenile correctional school, juvenile work camp, treatment facility,
detention home, or detention facility; the minor may be released from placement or
detention and placed on probation on order of the court and may also be released by
the department, in its discretion, under AS 47.12.260;

(2) order the minor placed on probation, to be supervised by the
department, and released to the minor's parents, guardian, or a suitable person; if the
court orders the minor placed on probation, it may specify the terms and conditions of
probation; the probation may be for a period of time not to exceed two years and in no
event to extend past the day the minor becomes 19 years of age, except that the
department may petition for and the court may grant in a hearing

(A) two-year extensions of supervision that do not extend
beyond the minor's 19th birthday if the extension is in the best interests of the
minor and the public; and

(B) an additional one-year period of supervision past age 19 if
the continued supervision is in the best interests of the person and the person
consents to it;

(3) order the minor committed to the custody of the department and
placed on probation, to be supervised by the department and released to the minor's
parents, guardian, other suitable person, or suitable nondetention setting such as with a
relative or in a foster home or residential child care facility, whichever the department
considers appropriate to implement the treatment plan of the predisposition report; if
the court orders the minor placed on probation, it may specify the terms and conditions
of probation; the department may transfer the minor, in the minor's best interests, from
one of the probationary placement settings listed in this paragraph to another, and the
minor, the minor's parents or guardian, the minor's foster parent, and the minor's
attorney are entitled to reasonable notice of the transfer; the probation may be for a
period of time not to exceed two years and in no event to extend past the day the
minor becomes 19 years of age, except that the department may petition for and the
court may grant in a hearing

(A) two-year extensions of commitment that do not extend
beyond the minor's 19th birthday if the extension is in the best interests of the
minor and the public; and
(B) an additional one-year period of supervision past age 19 if
the continued supervision is in the best interests of the person and the person
consents to it;

(4) order the minor and the minor's parent to make suitable restitution
in lieu of or in addition to the court's order under (1), (2), or (3) of this subsection;
under this paragraph,

(A) except as provided in (B) of this paragraph, the court may
not refuse to make an order of restitution to benefit the victim of the act of the
minor that is the basis of the delinquency adjudication; under this
subparagraph, the court may require the minor to use the services of a
community dispute resolution center that has been recognized by the
commissioner under AS 47.12.450(b) to resolve any dispute between the minor
and the victim of the minor's offense as to the amount of or manner of payment
of the restitution;

(B) the court may not order payment of restitution by the parent
of a minor who is a runaway or missing minor for an act of the minor that was
committed by the minor after the parent has made a report to a law
enforcement agency, as authorized by AS 47.10.141(a), that the minor has run
away or is missing; for purposes of this subparagraph, "runaway or missing
minor" means a minor who a parent reasonably believes is absent from the
minor's residence for the purpose of evading the parent or who is otherwise
missing from the minor's usual place of abode without the consent of the
parent; and

(C) at the request of the department, the Department of Law,
the victims' advocate, or on its own motion, the court shall, at any time, order
the minor and the minor's parent, if applicable, to submit financial information
on a form approved by the Alaska Court System to the court, the department,
and the Department of Law for the purpose of establishing the amount of
restitution or enforcing an order of restitution under AS 47.12.170; the form
must include a warning that submission of incomplete or inaccurate
information is punishable as unsworn falsification in the second degree under
enrolled SB 104-16-

AS 11.56.210;

(5) order the minor committed to the department for placement in an adventure-based education program established under AS 47.21.020 with conditions the court considers appropriate concerning release upon satisfactory completion of the program or commitment under (1) of this subsection if the program is not satisfactorily completed;

(6) in addition to an order under (1) - (5) of this subsection, order the minor to perform community service; for purposes of this paragraph, "community service" includes work

(A) on a project identified in AS 33.30.901; or

(B) that, on the recommendation of the city council or traditional village council, would benefit persons within the city or village who are elderly or disabled; or

(7) in addition to an order under (1) - (6) of this subsection, order the minor's parent or guardian to comply with orders made under AS 47.12.155, including participation in treatment under AS 47.12.155(b)(1).

* Sec. 34. The uncodified law of the State of Alaska is amended by adding a new section to read:

REGULATIONS AND APPLICATION. (a) The Department of Revenue may immediately adopt regulations necessary to implement the changes made by secs. 22 - 24 of this Act. The regulations take effect under AS 44.62 (Administrative Procedure Act), but not before July 1, 2006.

(b) AS 43.23.035(c), as amended in sec. 23 of this Act, and AS 43.23.035(e), as added in sec. 24 of this Act, apply only with respect to applications filed on or after July 1, 2006. AS 43.23.035(c) as it read immediately before July 1, 2006, applies with respect to applications filed before July 1, 2006.

* Sec. 35. The uncodified law of the State of Alaska is amended by adding a new section to read:

RETROACTIVITY. Sections 20 and 21 of this Act are retroactive to January 1, 2006.

* Sec. 36. Sections 20, 21, 34, and 35 of this Act take effect immediately under AS 01.10.070(c).
*Sec. 37.* Sections 1 - 19 and 22 - 33 of this Act take effect July 1, 2006.