

AMENDMENT #2

OFFERED IN THE HOUSE
TO: HB 233

BY REPRESENTATIVE SEATON

1 Page 2, line 16:

2 Delete "appear in statute today"

3 Insert "read on the effective date of secs. 2 - 4 of this Act,"

4

5 Page 2, following line 16:

6 Insert new bill sections to read:

7 **"* Sec. 2.** AS 21.96.070(a) is amended to read:

8 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or
9 AS 21.66.110 for cash contributions accepted

10 (1) for direct instruction, research, and educational support purposes,
11 including library and museum acquisitions, and contributions to endowment, by an
12 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
13 four-year college accredited by a regional accreditation association;

14 (2) for secondary school level vocational education courses, programs,
15 and facilities by a school district in the state;

16 (3) for vocational education courses, programs, and facilities by a
17 state-operated vocational technical education and training school;

18 (4) for a facility [OR AN ANNUAL INTERCOLLEGIATE SPORTS
19 TOURNAMENT] by a nonprofit, public or private, Alaska two-year or four-year
20 college accredited by a regional accreditation association;

21 (5) for Alaska Native cultural or heritage programs and educational
22 support, including mentoring and tutoring, provided by a nonprofit agency for public
23 school staff and for students who are in grades kindergarten through 12 in the state;

1 and

2 (6) for education, research, rehabilitation, and facilities by an
3 institution that is located in the state and that qualifies as a coastal ecosystem learning
4 center under the Coastal America Partnership established by the federal government.

5 * Sec. 3. AS 43.55.019(a) is amended to read:

6 (a) A producer of oil or gas is allowed a credit against the tax levied by
7 AS 43.55.011(e) for cash contributions accepted for

8 (1) direct instruction, research, and educational support purposes,
9 including library and museum acquisitions, and contributions to endowment, by an
10 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
11 four-year college accredited by a regional accreditation association;

12 (2) secondary school level vocational education courses, programs, and
13 facilities by a school district in the state;

14 (3) vocational education courses, programs, equipment, and facilities
15 by a state-operated vocational technical education and training school, a nonprofit
16 regional training center recognized by the Department of Labor and Workforce
17 Development, and an apprenticeship program in the state that is registered with the
18 United States Department of Labor under 29 U.S.C. 50 - 50b (National Apprenticeship
19 Act);

20 (4) a facility [OR AN ANNUAL INTERCOLLEGIATE SPORTS
21 TOURNAMENT] by a nonprofit, public or private, Alaska two-year or four-year
22 college accredited by a regional accreditation association;

23 (5) Alaska Native cultural or heritage programs and educational
24 support, including mentoring and tutoring, provided by a nonprofit agency for public
25 school staff and for students who are in grades kindergarten through 12 in the state;

26 (6) education, research, rehabilitation, and facilities by an institution
27 that is located in the state and that qualifies as a coastal ecosystem learning center
28 under the Coastal America Partnership established by the federal government; and

29 (7) the Alaska higher education investment fund under AS 37.14.750.

30 * Sec. 4. AS 43.56.018(a) is amended to read:

31 (a) The owner of property taxable under this chapter is allowed a credit

1 against the tax due under this chapter for cash contributions accepted for

2 (1) direct instruction, research, and educational support purposes,
3 including library and museum acquisitions, and contributions to endowment, by an
4 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
5 four-year college accredited by a regional accreditation association;

6 (2) secondary school level vocational education courses, programs, and
7 facilities by a school district in the state;

8 (3) vocational education courses, programs, and facilities by a state-
9 operated vocational technical education and training school;

10 (4) a facility [OR AN ANNUAL INTERCOLLEGIATE SPORTS
11 TOURNAMENT] by a nonprofit, public or private, Alaska two-year or four-year
12 college accredited by a regional accreditation association;

13 (5) Alaska Native cultural or heritage programs and educational
14 support, including mentoring and tutoring, provided by a nonprofit agency for public
15 school staff and for students who are in grades kindergarten through 12 in the state;

16 (6) education, research, rehabilitation, and facilities by an institution
17 that is located in the state and that qualifies as a coastal ecosystem learning center
18 under the Coastal America Partnership established by the federal government; and

19 (7) the Alaska higher education investment fund under AS 37.14.750."
20

21 Renumber the following bill sections accordingly.

22
23 Page 2, following line 25:

24 Insert a new bill section to read:

25 **"* Sec. 8. Sections 2 - 4 of this Act take effect January 1, 2019."**
26

27 Renumber the following bill section accordingly.

28
29 Page 2, line 26:

30 Delete "This"

31 Insert "Except as provided in sec. 8 of this Act, this"