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Nauman
4/23/18

SENATE CS FOR CS FOR HOUSE BILL NO. 233()

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTIETH LEGISLATURE - SECOND SESSION

BY

**Offered:
Referred:**

**Sponsor(s): REPRESENTATIVES TUCK, Millett, Kawasaki, Grenn, Spohnholz, Drummond, Saddler, Kopp,
Birch, Josephson**

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the insurance tax education credit, the income tax education credit,**
2 **the oil or gas producer education credit, the property tax education credit, the mining**
3 **business education credit, the fisheries business education credit, and the fisheries**
4 **resource landing tax education credit; providing for an effective date by repealing the**
5 **effective dates of secs. 3, 5, 7, 10, 14, 16, 18, 21, 23, 25, 28, 30, 32, 35, 37, 39, 42, 44, 46, 49,**
6 **51, 53, and 55, ch. 92, SLA 2010, sec. 14, ch. 7, FSSLA 2011, secs. 15, 17, 19, 21, 23, and**
7 **25, ch. 74, SLA 2012, sec. 49, ch. 14, SLA 2014, secs. 37, 40, 43, and 46, ch. 15, SLA 2014,**
8 **and secs. 26 and 31, ch. 61, SLA 2014; providing for an effective date by amending the**
9 **effective date of secs. 1, 2, and 21, ch. 61, SLA 2014; and providing for an effective**
10 **date."**

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

12 *** Section 1.** AS 21.96.070(a) is amended to read:

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

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

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

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

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

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

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

* **Sec. 2.** AS 21.96.070(b) is amended to read:

(b) The amount of the credit is [AN AMOUNT EQUAL TO

(1)] 50 percent of contributions [OF NOT MORE THAN \$100,000;

(2) 100 PERCENT OF THE NEXT \$200,000 OF CONTRIBUTIONS;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* **Sec. 3.** AS 21.96.070(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under **another** [MORE THAN ONE] provision of this title; and

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.96.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total amount of credits exceeding **\$1,000,000** [\$5,000,000]; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed **\$1,000,000** [\$5,000,000] for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.145.

* **Sec. 4.** AS 43.20.014(a) is amended to read:

(a) A taxpayer is allowed a credit against the tax due under this chapter for cash contributions accepted for

(1) direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation, by a nonprofit, public or private, Alaska two-year or four-year college accredited by a **national or** regional accreditation association, or by a public or private nonprofit elementary or secondary school in the state;

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

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

(4) a facility by a nonprofit, public or private, Alaska two-year or four-year college accredited by a **national or** regional accreditation association or by a public or private nonprofit elementary or secondary school in the state;

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

(6) education, research, rehabilitation, and facilities by an institution that is located in the state and that qualifies as a coastal ecosystem learning center

under the Coastal America Partnership established by the federal government;

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

(8) funding a scholarship awarded by a nonprofit organization to a dual-credit student to defray the cost of a dual-credit course, including the cost of

(A) tuition and textbooks;

(B) registration, course, and programmatic student fees;

(C) on-campus room and board at the postsecondary institution in the state that provides the dual-credit course;

(D) transportation costs to and from a residential school approved by the Department of Education and Early Development under AS 14.16.200 or the postsecondary school in the state that provides the dual-credit course; and

(E) other related educational and programmatic costs;

(9) constructing, operating, or maintaining a residential housing facility by a residential school in the state approved by the Department of Education and Early Development under AS 14.16.200;

(10) childhood early learning and development programs and educational support to childhood early learning and development programs provided by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school district in the state, by the Department of Education and Early Development, or through a state grant;

(11) science, technology, engineering, and math programs provided by a nonprofit agency or a school district for school staff and for students in grades kindergarten through 12 in the state; and

(12) the operation of a nonprofit organization dedicated to providing educational opportunities that promote the legacy of public service contributions to the state and perpetuate ongoing educational programs that foster public service leadership for future generations of residents of the state.

* **Sec. 5.** AS 43.20.014(b) is amended to read:

(b) The amount of the credit is

[(1)] 50 percent of contributions [OF NOT MORE THAN \$100,000;

(2) 100 PERCENT OF THE NEXT \$200,000 OF CONTRIBUTIONS;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* **Sec. 6.** AS 43.20.014(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under another provision of this title;

(2) also be allowed as a deduction under 26 U.S.C. 170 against the tax imposed by this chapter; and

(3) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.96.070, 21.96.075, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total amount of credits exceeding **\$1,000,000** [\$5,000,000]; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed **\$1,000,000** [\$5,000,000] for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.145.

* **Sec. 7.** AS 43.55.019(a) is amended to read:

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

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

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

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

Act);

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

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

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

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

* **Sec. 8.** AS 43.55.019(b) is amended to read:

(b) The amount of the credit is

[(1)] 50 percent of contributions [OF NOT MORE THAN \$100,000;

(2) 100 PERCENT OF THE NEXT \$200,000 OF CONTRIBUTIONS;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* **Sec. 9.** AS 43.55.019(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under another provision of this title; and

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.96.070, 21.96.075, AS 43.20.014, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total amount of credits exceeding **\$1,000,000** [\$5,000,000]; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed **\$1,000,000** [\$5,000,000] for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.145.

* **Sec. 10.** AS 43.56.018(a) is amended to read:

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

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

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

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

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

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

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

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

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

* **Sec. 11.** AS 43.56.018(b) is amended to read:

(b) The amount of the credit is

[(1)] 50 percent of contributions [OF NOT MORE THAN \$100,000;

(2) 100 PERCENT OF THE NEXT \$200,000 OF CONTRIBUTIONS;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* **Sec. 12.** AS 43.56.018(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under another provision of this title; and

(2) when combined with contributions that are the basis for credits

1 taken during the taxpayer's tax year under AS 21.96.070, 21.96.075, AS 43.20.014,
2 AS 43.55.019, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total
3 amount of credits exceeding **\$1,000,000** [\$5,000,000]; if the taxpayer is a member of
4 an affiliated group, then the total amount of credits may not exceed **\$1,000,000**
5 [\$5,000,000] for the affiliated group; in this paragraph, "affiliated group" has the
6 meaning given in AS 43.20.145.

7 * **Sec. 13.** AS 43.65.018(a) is amended to read:

8 (a) A person engaged in the business of mining in the state is allowed a credit
9 against the tax due under this chapter for cash contributions accepted for

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

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

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

19 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
20 year college accredited by a **national or** regional accreditation association or by a
21 public or private nonprofit elementary or secondary school in the state;

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

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

28 (7) the Alaska higher education investment fund under AS 37.14.750;

29 (8) funding a scholarship awarded by a nonprofit organization to a
30 dual-credit student to defray the cost of a dual-credit course, including the cost of

31 (A) tuition and textbooks;

(B) registration, course, and programmatic student fees;

(C) on-campus room and board at the postsecondary institution in the state that provides the dual-credit course;

(D) transportation costs to and from a residential school approved by the Department of Education and Early Development under AS 14.16.200 or the postsecondary school in the state that provides the dual-credit course; and

(E) other related educational and programmatic costs;

(9) constructing, operating, or maintaining a residential housing facility by a residential school approved by the Department of Education and Early Development under AS 14.16.200;

(10) childhood early learning and development programs and educational support to childhood early learning and development programs provided by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school district in the state, by the Department of Education and Early Development, or through a state grant;

(11) science, technology, engineering, and math programs provided by a nonprofit agency or a school district for school staff and for students in grades kindergarten through 12 in the state; and

(12) the operation of a nonprofit organization dedicated to providing educational opportunities that promote the legacy of public service contributions to the state and perpetuate ongoing educational programs that foster public service leadership for future generations of residents of the state.

* **Sec. 14.** AS 43.65.018(b) is amended to read:

(b) The amount of the credit is

[(1)] 50 percent of contributions [OF NOT MORE THAN \$100,000;

(2) 100 PERCENT OF THE NEXT \$200,000 OF CONTRIBUTIONS;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* **Sec. 15.** AS 43.65.018(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under another provision of this title; and

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.96.070, 21.96.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.75.018, or AS 43.77.045, result in the total amount of the credits exceeding \$1,000,000 [\$5,000,000]; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed \$1,000,000 [\$5,000,000] for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.145.

* **Sec. 16.** AS 43.75.018(a) is amended to read:

(a) A person engaged in a fisheries business is allowed a credit against the tax due under this chapter for cash contributions accepted for

(1) direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation, by a nonprofit, public or private, Alaska two-year or four-year college accredited by a national or regional accreditation association, or by a public or private nonprofit elementary or secondary school in the state;

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

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

(4) a facility by a nonprofit, public or private, Alaska two-year or four-year college accredited by a national or regional accreditation association or by a public or private nonprofit elementary or secondary school in the state;

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

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

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

(8) funding a scholarship awarded by a nonprofit organization to a dual-credit student to defray the cost of a dual-credit course, including the cost of

(A) tuition and textbooks;

(B) registration, course, and programmatic student fees;

(C) on-campus room and board at the postsecondary institution in the state that provides the dual-credit course;

(D) transportation costs to and from a residential school approved by the Department of Education and Early Development under AS 14.16.200 or the postsecondary school in the state that provides the dual-credit course; and

(E) other related educational and programmatic costs;

(9) constructing, operating, or maintaining a residential housing facility by a residential school approved by the Department of Education and Early Development under AS 14.16.200;

(10) childhood early learning and development programs and educational support to childhood early learning and development programs provided by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school district in the state, by the Department of Education and Early Development, or through a state grant;

(11) science, technology, engineering, and math programs provided by a nonprofit agency or a school district for school staff and for students in grades kindergarten through 12 in the state; and

(12) the operation of a nonprofit organization dedicated to providing educational opportunities that promote the legacy of public service contributions to the state and perpetuate ongoing educational programs that foster public service leadership for future generations of residents of the state.

* **Sec. 17.** AS 43.75.018(b) is amended to read:

(b) The amount of the credit is

[(1)] 50 percent of contributions [OF NOT MORE THAN \$100,000;

(2) 100 PERCENT OF THE NEXT \$200,000 OF CONTRIBUTIONS;

1 AND

2 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT
3 EXCEED \$300,000].

4 * **Sec. 18.** AS 43.75.018(d) is amended to read:

5 (d) A contribution claimed as a credit under this section may not

6 (1) be the basis for a credit claimed under another provision of this
7 title; and

8 (2) when combined with contributions that are the basis for credits
9 taken during the taxpayer's tax year under AS 21.96.070, 21.96.075, AS 43.20.014,
10 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.77.045, result in the total
11 amount of the credits exceeding **\$1,000,000** [\$5,000,000]; if the taxpayer is a member
12 of an affiliated group, then the total amount of credits may not exceed **\$1,000,000**
13 [\$5,000,000] for the affiliated group; in this paragraph, "affiliated group" has the
14 meaning given in AS 43.20.145.

15 * **Sec. 19.** AS 43.77.045(a) is amended to read:

16 (a) In addition to the credit allowed under AS 43.77.040, a person engaged in
17 a floating fisheries business is allowed a credit against the tax due under this chapter
18 for cash contributions accepted for

19 (1) direct instruction, research, and educational support purposes,
20 including library and museum acquisitions, and contributions to endowment, by an
21 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or
22 four-year college accredited by a **national or** regional accreditation association, or by
23 a public or private nonprofit elementary or secondary school in the state;

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

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

28 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
29 year college accredited by a **national or** regional accreditation association or by a
30 public or private nonprofit elementary or secondary school in the state;

31 (5) Alaska Native cultural or heritage programs and educational

support, including mentoring and tutoring, provided by a nonprofit agency for public school staff and for students who are in grades kindergarten through 12 in the state;

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

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

(8) funding a scholarship awarded by a nonprofit organization to a dual-credit student to defray the cost of a dual-credit course, including the cost of

(A) tuition and textbooks;

(B) registration, course, and programmatic student fees;

(C) on-campus room and board at the postsecondary institution in the state that provides the dual-credit course;

(D) transportation costs to and from a residential school approved by the Department of Education and Early Development under AS 14.16.200 or the postsecondary school in the state that provides the dual-credit course; and

(E) other related educational and programmatic costs;

(9) constructing, operating, or maintaining a residential housing facility by a residential school approved by the Department of Education and Early Development under AS 14.16.200;

(10) childhood early learning and development programs and educational support to childhood early learning and development programs provided by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school district in the state, by the Department of Education and Early Development, or through a state grant;

(11) science, technology, engineering, and math programs provided by a nonprofit agency or a school district for school staff and for students in grades kindergarten through 12 in the state; and

(12) the operation of a nonprofit organization dedicated to providing educational opportunities that promote the legacy of public service contributions to the state and perpetuate ongoing educational programs that foster public service

leadership for future generations of residents of the state.

* **Sec. 20.** AS 43.77.045(a), as amended by sec. 19 of this Act, is amended to read:

(a) A [IN ADDITION TO THE CREDIT ALLOWED UNDER AS 43.77.040, A] person engaged in a floating fisheries business is allowed a credit against the tax due under this chapter for cash contributions accepted for

(1) direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation, by a nonprofit, public or private, Alaska two-year or four-year college accredited by a national or regional accreditation association, or by a public or private nonprofit elementary or secondary school in the state;

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

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

(4) a facility by a nonprofit, public or private, Alaska two-year or four-year college accredited by a national or regional accreditation association or by a public or private nonprofit elementary or secondary school in the state;

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

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

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

(8) funding a scholarship awarded by a nonprofit organization to a dual-credit student to defray the cost of a dual-credit course, including the cost of

(A) tuition and textbooks;

(B) registration, course, and programmatic student fees;

(C) on-campus room and board at the postsecondary institution in the state that provides the dual-credit course;

(D) transportation costs to and from a residential school

approved by the Department of Education and Early Development under AS 14.16.200 or the postsecondary school in the state that provides the dual-credit course; and

(E) other related educational and programmatic costs;

(9) constructing, operating, or maintaining a residential housing facility by a residential school approved by the Department of Education and Early Development under AS 14.16.200;

(10) childhood early learning and development programs and educational support to childhood early learning and development programs provided by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school district in the state, by the Department of Education and Early Development, or through a state grant;

(11) science, technology, engineering, and math programs provided by a nonprofit agency or a school district for school staff and for students in grades kindergarten through 12 in the state; and

(12) the operation of a nonprofit organization dedicated to providing educational opportunities that promote the legacy of public service contributions to the state and perpetuate ongoing educational programs that foster public service leadership for future generations of residents of the state.

* **Sec. 21.** AS 43.77.045(b) is amended to read:

(b) The amount of the credit is

[(1)] 50 percent of contributions [OF NOT MORE THAN \$100,000;

(2) 100 PERCENT OF THE NEXT \$200,000 OF CONTRIBUTIONS;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* **Sec. 22.** AS 43.77.045(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under another provision of this title; and

(2) when combined with contributions that are the basis for credits

1 taken during the taxpayer's tax year under AS 21.96.070, 21.96.075, AS 43.20.014,
2 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.75.018, result in the total
3 amount of the credits exceeding \$1,000,000 [\$5,000,000]; if the taxpayer is a member
4 of an affiliated group, then the total amount of credits may not exceed \$1,000,000
5 [\$5,000,000] for the affiliated group; in this paragraph, "affiliated group" has the
6 meaning given in AS 43.20.145.

7 * **Sec. 23.** Sections 3, 5, 7, 10, 14, 16, 18, 21, 23, 25, 28, 30, 32, 35, 37, 39, 42, 44, 46, 49,
8 51, 53, and 55, ch. 92, SLA 2010, sec. 14, ch. 7, FSSLA 2011, secs. 15, 17, 19, 21, 23, and
9 25, ch. 74, SLA 2012, sec. 49, ch. 14, SLA 2014, secs. 37, 40, 43, and 46, ch. 15, SLA 2014,
10 and secs. 26 and 31, ch. 61, SLA 2014, are repealed.

11 * **Sec. 24.** The uncoded law of the State of Alaska is amended by adding a new section to
12 read:

13 REVISOR'S INSTRUCTIONS. (a) In reconciling the repeal of AS 21.06.110(9) and
14 AS 21.09.210(j) in sec. 1 of CSHB 97(STA), Thirtieth Alaska State Legislature, and the
15 extension of the repeal of AS 21.96.070 in sec. 26 of this Act, the revisor of statutes shall
16 ignore the repeals of AS 21.06.110(9) and AS 21.09.210(j) in CSHB 97(STA) and instead
17 amend AS 21.06.110(9) and AS 21.09.210(j) to remove the cross references to AS 21.96.075,
18 repealed by sec. 1 of CSHB 97(STA).

19 (b) If CSHB 97(STA) is enacted into law, the revisor of statutes shall treat the removal
20 of the cross references to AS 21.96.070 in AS 21.06.110(9) and AS 21.09.210(j) by secs. 1
21 and 2, ch. 61, SLA 2014, as a repeal of AS 21.06.110(9) and AS 21.09.210(j).

22 * **Sec. 25.** Section 57, ch. 92, SLA 2010, sec. 15, ch. 7, FSSLA 2011, sec. 32, ch. 74, SLA
23 2012, sec. 82, ch. 14, SLA 2014, and sec. 61, ch. 15, SLA 2014, are repealed.

24 * **Sec. 26.** Section 37, ch. 61, SLA 2014, is amended to read:

25 Sec. 37. Sections 1, 2, and [15, 18,] 21 [, 24, 26, AND 31] of this Act take
26 effect January 1, 2025 [DECEMBER 31, 2018].

27 * **Sec. 27.** Sections 1 - 19, 21, and 22 of this Act take effect January 1, 2019.

28 * **Sec. 28.** Section 20 of this Act takes effect on the effective date of sec. 23, ch. 61, SLA
29 2014.

30 * **Sec. 29.** Except as provided in secs. 27 and 28 of this Act, this Act takes effect
31 immediately under AS 01.10.070(c).