

**From:** Jeff Kinneveauk  
**To:** [Sen. Lyman Hoffman](#); [Sen. Anna MacKinnon](#)  
**Cc:** [Annette EvansSmith](#)  
**Subject:** Education Tax Credit letter to Senate Finance  
**Date:** Monday, April 30, 2018 6:53:16 AM

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The Honorable Lyman Hoffman and Anna MacKinnon  
Co-Chairs  
Senate Finance Committee  
Alaska State Legislature  
Juneau, Alaska 99801

Subject: HB233 Extend: Education Tax Credit; please preserve existing  
tiered system

Dear Sens. Hoffman and MacKinnon:

The Alaska Native Heritage Center (ANHC) offers sincere gratitude to the Senate Finance Committee for hearing House Bill 233 Extend: Education Tax Credits on Thursday, April 26. The Education Tax Credit (ETC) program has proven an invaluable development tool for ANHC over the years, and we are in full support of extension of the program. ETCs have enabled ANHC to offer award-winning after-school high school cultural preservation programs; maintain our unique village sites and facilities; enrich our song, dance and storytelling programming; and protect the invaluable collection of artifacts and displays that help share the rich heritage of Alaska's eleven major Alaska Native cultural groups with local residents and visitors to our state. ETCs help ANHC in its efforts to find innovative ways to fulfill our mission of sharing, perpetuating and preserving our unique Alaska Native cultures, languages, traditions and values through celebration and education.

We write to urge the Senate Finance Committee to reconsider the newly proposed flat, 50 percent ETC limit in work draft "N," which caps the credit at 50 percent of all charitable contributions made by eligible taxpayers to ANHC and other educational institutions. The existing two-tiered formula provides a greater incentive for businesses to make charitable gifts in the \$100,000 to \$300,000 range, which, in turn, allows us to encourage private businesses to make these larger gifts.

ANHC understands that indirect expenditures such as ETC have a direct impact on the state budget. That said, we are grateful for and encourage preservation of the existing policy of the Alaska State Legislature to encourage Alaska businesses to make significant charitable gifts through the existing two-tiered ETC formula.

We respectfully request that Senate Finance extend the program as is.

Thank you again for your consideration.

Respectful regards,

Annette Evans-Smith  
CEO  
Alaska Native Heritage Center  
Center

Jeff Kinneveauk  
Chair, Board of Directors  
Alaska Native Heritage