

ALASKA STATE LEGISLATURE

Co-Chair:
House Finance Committee

Chair:
House Finance Subcommittees for;
Department of Public Safety
Department of Law

Member:
Legislative Council
Legislative Budget & Audit (alt)



Session:
Alaska State Capitol, Rm 515
Juneau, AK 99801-1182
Phone: (907) 465-4958
Fax: (907) 465-4928

District:
600 E. Railroad Ave.
Wasilla, AK 99654

BILL STOLTZE
STATE REPRESENTATIVE
Representative_Bill_Stoltze@legis.state.ak.us

***Sponsor Statement
for
House Bill 377
by Representative Bill Stoltze***

The passage of House Bill 377 would establish an exemption status for volunteer amateur sports officials from the Alaska Employment Security Act, negating unemployment tax liability. Under current state law, amateur sports officials who receive any reimbursement for their volunteer services must pay unemployment tax despite the fact that compensation is only a minor stipend intended to assist with the costs of attendance.

This legislation would apply to volunteers acting as impartial officials in the operation of non-professional sporting events. A volunteer is defined as a person whose does not receive more than \$1,500 in a year for related incidental expenses. Volunteers are generally required to procure their own uniforms and equipment as well as the cost of transportation to and from events. It is an avocation performed for the love of sports, and for the positive ramifications that recreational leagues have on youth and adults within our communities. For this service, volunteers accept a small stipend upon which unemployment tax is a gratuitous deduction.

House Bill 377 would create an exemption for volunteer amateur sports officials from paying into unemployment tax, thereby lifting an unnecessary encumbrance on the relatively small amount received for occasionally attending and facilitating recreational sporting events.

DWS/ mh/ ja

DISTRICT 16

BIRCHWOOD • BUTTE • CHUGIAK • EKLUTNA • FAIRVIEW LOOP
KNIK RIVER ROAD • LAZY MOUNTAIN • PALMER • PETERS CREEK