

# 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:**  
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**BILL STOLTZE**

STATE REPRESENTATIVE

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***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

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