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Kirsch
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CS FOR HOUSE BILL NO. 176()

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SEVENTH LEGISLATURE - FIRST SESSION

BY

**Offered:
Referred:**

Sponsor(s): REPRESENTATIVES MILLER, Thompson, Feige

A BILL

FOR AN ACT ENTITLED

"An Act relating to an allowable absence for members of the Civilian Expeditionary Workforce of the United States Department of Defense for purposes of determining eligibility for permanent fund dividends; and providing for an effective date."

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

*** Section 1.** AS 43.23.008(a) is amended to read:

(a) Subject to (b) and (c) of this section, an otherwise eligible individual who is absent from the state during the qualifying year remains eligible for a current year permanent fund dividend if the individual was absent

(1) receiving secondary or postsecondary education on a full-time basis;

(2) receiving vocational, professional, or other specific education on a full-time basis for which, as determined by the Alaska Commission on Postsecondary Education, a comparable program is not reasonably available in the state;

(3) serving on active duty as a member of the armed forces of the

United States or accompanying, as that individual's spouse, minor dependent, or disabled dependent, an individual who is

(A) serving on active duty as a member of the armed forces of the United States; and

(B) eligible for a current year dividend;

(4) serving under foreign or coastal articles of employment aboard an oceangoing vessel of the United States merchant marine;

(5) receiving continuous medical treatment recommended by a licensed physician or convalescing as recommended by the physician who treated the illness if the treatment or convalescence is not based on a need for climatic change;

(6) providing care for a parent, spouse, sibling, child, or stepchild with a critical life-threatening illness whose treatment plan, as recommended by the attending physician, requires travel outside the state for treatment at a medical specialty complex;

(7) providing care for the individual's terminally ill family member;

(8) settling the estate of the individual's deceased parent, spouse, sibling, child, or stepchild, provided the absence does not exceed 220 cumulative days;

(9) serving as a member of the United States Congress;

(10) serving on the staff of a member from this state of the United States Congress;

(11) serving as an employee of the state in a field office or other location;

(12) accompanying a minor who is absent under (5) of this subsection;

(13) accompanying another eligible resident who is absent for a reason permitted under (1), (2), (5) - (12), (16), or (17) of this subsection as the spouse, minor dependent, or disabled dependent of the eligible resident;

(14) serving as a volunteer in the federal peace corps program;

(15) because of training or competing as a member of the United States Olympic Team;

(16) participating for educational purposes in a student fellowship sponsored by the United States Department of Education or by the United States

Department of State;

(17) serving in a combat zone, qualified hazardous duty area, or a danger pay post as a member of the Civilian Expeditionary Workforce while under orders to deploy;

(18) [(17)] for any reason consistent with the individual's intent to remain a state resident, provided the absence or cumulative absences do not exceed

(A) 180 days in addition to any absence or cumulative absences claimed under (3) of this subsection if the individual is not claiming an absence under (1), (2), or **(4) - (17)** [(4) - (16)] of this subsection;

(B) 120 days in addition to any absence or cumulative absences claimed under (1) - (3) of this subsection if the individual is not claiming an absence under **(4) - (17)** [(4) - (16)] of this subsection but is claiming an absence under (1) or (2) of this subsection; or

(C) 45 days in addition to any absence or cumulative absences claimed under **(1) - (17)** [(1) - (16)] of this subsection if the individual is claiming an absence under **(4) - (17)** [(4) - (16)] of this subsection.

* **Sec. 2.** AS 43.23.008 is amended by adding a new subsection to read:

(e) For purposes of (a)(17) of this section,

(1) "Civilian Expeditionary Workforce" means the program created in United States Department of Defense Directive 1404.10 (January 23, 2009);

(2) "combat zone" has the meaning given in 26 U.S.C. 112(c)(2) (Internal Revenue Code);

(3) "danger pay post" means a post so designated by the United States Secretary of State in the Department of State Standardized Regulations for purposes of danger pay under 5 U.S.C. 5928;

(4) "orders to deploy" means a letter of authorization or travel paper issued by the United States Department of Defense or a branch of the armed forces of the United States that requires the recipient to report for duty in a combat zone, qualified hazardous duty zone, or danger pay post;

(5) "qualified hazardous duty area" means an area that during the applicant's deployment is treated as if it were a combat zone for purposes of a federal

1 tax exemption under 26 U.S.C. 112 (Internal Revenue Code).

2 * **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to
3 read:

4 **APPLICABILITY.** Notwithstanding permanent fund dividend application procedures
5 or deadlines, a person who qualifies for a 2010 or 2011 permanent fund dividend because of
6 the enactment of AS 43.23.008(a)(17) in sec. 1 of this Act and the addition of
7 AS 43.23.008(e) in sec. 2 of this Act may apply for the dividend by December 31, 2011. The
8 Department of Revenue shall prepare a form for application under this section.

9 * **Sec. 4.** The uncodified law of the State of Alaska is amended by adding a new section to
10 read:

11 **RETROACTIVITY.** Sections 1 and 2 of this Act are retroactive to January 1, 2009.

12 * **Sec. 5.** This Act takes effect immediately under AS 01.10.070(c).