

ALASKA STATE LEGISLATURE

Session:
State Capitol Building
Room 500
Juneau, Alaska 99801-2186
Phone (907) 465-3004
Toll Free: (877) 465-3004



Interim:
1292 Sadler Way, Ste. 308
Fairbanks, Alaska 99701
Phone: (907) 452-1088
Toll Free: (877) 465-3004

REPRESENTATIVE STEVE THOMPSON DISTRICT 3

MEMORANDUM

Date: Tuesday, March 11, 2014

To: Representative Bill Stoltze
House Finance Co-Chair

From: Rep. Steve Thompson

RE: House Bill 306

Thank you for the opportunity to respond to a request asked on Thursday, March 6th, 2014 regarding HB 306, "Evaluation of Indirect Expenditures; Tax Credits". The following is a list of credits and statutes that are included in Section 12 of HB 306 (28-LS1396\N):

1) Education Credit

AS 21.66.110(b), AS 21.96.070, AS 21.96.075 (c)(2), AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, AS 43.77.045, AS 43.77.60(e)

2) Film Production Credit

AS 24.20.271 (12), AS 43.75.130(f)(g), AS 43.98.030, AS 43.77.60(e), AS 44.25.100-190

3) Minerals Exploration Incentive Credit

AS 27.30.010-099, AS 43.20.044

4) Veteran Employment Tax Credit

AS 43.20.048

5) Scholarship Contributions Credit Known as the "Winn Brindle" Scholarship Tax Credit or Fisheries Business Tax Credit for Scholarship Contributions

AS 43.75.032, AS 43.75.130(b)(f)(g), AS 43.77.035, AS 43.77.60(e)

6) Salmon Product Development Credit

AS 43.75.035 AS 43.75.130(f)(g),

7) Salmon Utilization Tax Credit

AS 43.75.036 AS 43.75.130(f)(g)

8) Community Development Quota Credit

AS 43.77.040