

**HOUSE BILL NO. 91**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTIETH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES KITO, Westlake

Introduced: 1/30/17

Referred: State Affairs, Finance

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to fees for certain persons filing disclosure statements or other reports  
2 with the Alaska Public Offices Commission; relating to a tax on legislative lobbyists; and  
3 providing for an effective date."

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

5 \* **Section 1.** AS 15.13 is amended by adding a new section to read:

6 **Sec. 15.13.054. Administrative registration fee.** (a) Except as provided in (b)  
7 of this section, each year that a candidate, group, or nongroup entity is required under  
8 this chapter to file a report with the commission, the candidate, group, or nongroup  
9 entity shall pay an administrative registration fee of \$100 to the commission. The  
10 candidate, group, or nongroup entity shall pay the fee in the manner and by the method  
11 specified by the commission.

12 (b) This section does not apply to

13 (1) a delegate to a constitutional convention, a judge seeking judicial  
14 retention, or a candidate for election to a municipal office who is exempted from

1 reporting to the commission under AS 15.13.040(g); or

2 (2) a nongroup entity with an annual operating budget of \$250 or less.

3 \* **Sec. 2.** AS 15.13.390(a) is amended to read:

4 (a) A person who fails to register when required by AS 15.13.050(a) or who  
 5 fails to file a properly completed and certified report within the time required by  
 6 AS 15.13.040, 15.13.060(b) - (d), 15.13.110(a)(1), (3), or (4), (e), or (f) is subject to a  
 7 civil penalty of not more than \$50 a day for each day the delinquency continues as  
 8 determined by the commission subject to right of appeal to the superior court. A  
 9 person who fails to file a properly completed and certified report within the time  
 10 required by AS 15.13.110(a)(2) or 15.13.110(b) is subject to a civil penalty of not  
 11 more than \$500 a day for each day the delinquency continues as determined by the  
 12 commission subject to right of appeal to the superior court. A person who violates a  
 13 provision of this chapter, except a provision requiring registration or filing of a report  
 14 within a time required as otherwise specified in this section, is subject to a civil  
 15 penalty of not more than \$50 a day for each day the violation continues as determined  
 16 by the commission, subject to right of appeal to the superior court. An affidavit stating  
 17 facts in mitigation may be submitted to the commission by a person against whom a  
 18 civil penalty is assessed. However, the imposition of the penalties prescribed in this  
 19 section or in AS 15.13.380 does not excuse that person from registering or filing  
 20 reports required by this chapter **or paying the administrative registration fee levied**  
 21 **under AS 15.13.054.**

22 \* **Sec. 3.** AS 24.45.041(g) is amended to read:

23 (g) **A lobbyist registering under this section shall pay the tax levied under**  
 24 **AS 43.98.020** [AN APPLICATION FOR REGISTRATION AS A LOBBYIST  
 25 UNDER (a) OF THIS SECTION OR FOR RENEWAL OF A REGISTRATION  
 26 UNDER (f) OF THIS SECTION IS SUBJECT TO A FEE OF \$250]. The commission  
 27 may not accept an application for registration or renew a registration until **a lobbyist**  
 28 **provides sufficient evidence that the lobbyist has paid any tax due under**  
 29 **AS 43.98.020** [THE FEE IS PAID. THIS SUBSECTION DOES NOT APPLY TO A  
 30 VOLUNTEER LOBBYIST UNDER AS 24.45.161 OR A REPRESENTATIONAL  
 31 LOBBYIST UNDER REGULATIONS OF THE COMMISSION].



1 the superior court. An affidavit stating facts in mitigation may be submitted to the  
 2 commission by a person against whom a civil penalty is assessed. However, the  
 3 imposition of the penalties prescribed in this section or in AS 39.50.060 - 39.50.130  
 4 does not excuse that person from filing reports required by this chapter **or from**  
 5 **paying the administrative registration fee levied under AS 39.50.132.**

6 \* **Sec. 9.** AS 43.98 is amended by adding a new section to read:

7 **Article 1A. Tax on legislative lobbying.**

8 **Sec. 43.98.020. Tax on legislative lobbying.** (a) In addition to other state and  
 9 federal taxes, a person working as a lobbyist under AS 24.45 shall pay a tax of 2.5  
 10 percent of the person's income earned from lobbying activities conducted under  
 11 AS 24.45 during the preceding calendar year.

12 (b) This section does not apply to a representational lobbyist as defined under  
 13 regulations of the Alaska Public Offices Commission or a volunteer lobbyist under  
 14 AS 24.45.161.

15 (c) The total amount of tax imposed by this section is due and payable to the  
 16 department at the same time and in the same manner as the tax payable to the United  
 17 States Internal Revenue Service.

18 (d) A person subject to the tax established under this section is entitled to a  
 19 credit against the person's tax liability under this section for the amount of tax paid to  
 20 other states, territories, or possessions of the United States on income derived from  
 21 sources in those jurisdictions that is also subject to tax under this section.

22 (e) The return shall either be on oath or contain a written declaration that it is  
 23 made under penalty of perjury, and the department shall prescribe forms accordingly.

24 (f) The provisions of AS 43.05 and AS 43.10 apply to this section.

25 (g) The legislature may appropriate the tax collected under this section to the  
 26 Alaska Public Offices Commission.

27 \* **Sec. 10.** This Act takes effect January 1, 2018.