30-LS0067\A

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

(2) a nongroup entity with an annual operating budget of \$250 or less.* Sec. 2. AS 15.13.390(a) is amended to read:

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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 * Sec. 4. AS 24.60 is amended by adding a new section to read:

Sec. 24.60.238. Administrative registration fee. A person required to report under this chapter shall pay an administrative registration fee of \$50 to the Alaska Public Offices Commission each year in which a report is due. The person shall pay the fee in the manner and by the method specified by the Alaska Public Offices Commission.

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* Sec. 5. AS 24.60.240 is amended to read:

8 Sec. 24.60.240. Civil penalty for late filing. A person required to file a 9 disclosure statement under AS 24.60.200 who fails to file a properly completed report 10 under AS 24.60.200 or who fails to pay the administrative registration fee levied 11 under AS 24.60.238 is subject to a civil penalty of not more than \$10 a day for each 12 day the delinquency continues as the Alaska Public Offices Commission determines, 13 subject to appeal to the superior court. An affidavit stating facts in mitigation may be 14 submitted to the Alaska Public Offices Commission by the person against whom the 15 civil penalty is assessed. However, the imposition of the penalties prescribed in this 16 section does not excuse the person from filing reports required by AS 24.60.200 or 17 paying the administrative registration fee levied under AS 24.60.238.

18 * Sec. 6. AS 37.05.146(c) is amended by adding a new paragraph to read:

(90) fees collected by the Alaska Public Offices Commission.

20 * Sec. 7. AS 39.50 is amended by adding a new section to read:

Sec. 39.50.132. Administrative registration fee. A public official or former public official required to file a report under AS 39.50.020 shall pay the commission an annual administrative registration fee of \$50 each year in which a report is due. The public official or former public official shall pay the fee in the manner and by the method specified by the commission.

26 *** Sec. 8.** AS 39.50.135 is amended to read:

Sec. 39.50.135. Civil penalty: <u>late</u> [LATE] filing of required reports. A
person who fails to file a properly completed and certified report within the time
required by this chapter <u>or who fails to pay the administrative registration fee</u>
<u>levied under AS 39.50.132</u> is subject to a civil penalty of not more than \$10 a day for
each day the delinquency continues as the commission determines subject to appeal to

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.