

LEGAL SERVICES

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MEMORANDUM

April 8, 2019

SUBJECT: Donations to the Public Education Fund; Alaska Marine Highway System Fund (SB 92; Work Order No. 31-LS0703\A)

TO: Senator David Wilson
Attn: Gary Zepp

FROM: Emily Nauman
Deputy Director 

You asked whether a resident could donate their permanent fund dividend to the public education fund (AS 14.17.300) or the Alaska marine highway system fund (AS 19.65.060). The short answer is yes.

Article IX, sec. 7 of the Constitution of the State of Alaska states: "The proceeds of any state tax or license shall not be dedicated to any special purpose" In addition, art. IX, sec. 13 of the Constitution of the State of Alaska states: "No money shall be withdrawn from the treasury except in accordance with appropriations made by law." Donations to the state likely would not be considered "the proceeds of any state tax or license" but would nonetheless have to be appropriated by the legislature.

Donations to the state, including donations to the public education fund or the Alaska marine highway system fund, would likely be considered "designated program receipts" under AS 37.05.146(b)(3).¹ Designated program receipts are separately accounted for and are not part of the "unrestricted general fund," but are still part of the general fund and subject to appropriation.² It is my understanding that current donations through the Pick.click.give program to the crime victim compensation fund and the peace officer and firefighter survivors' fund operate as program receipts.

If I may be of further assistance, please advise.

ELN:kwg
19-151.kwg

¹ AS 37.05.146(b)(3) defines "designated program receipts" as "money received by the state from a source other than the state or federal government that is restricted to a specific use by the terms of a gift, grant, bequest, or contract"

² AS 37.05.146(b).