# HOUSE BILL NO. 484

### IN THE LEGISLATURE OF THE STATE OF ALASKA

## TWENTIETH LEGISLATURE - SECOND SESSION

#### BY THE HOUSE LABOR AND COMMERCE COMMITTEE BY REQUEST

Introduced: 4/9/98 Referred: Labor and Commerce

## A BILL

# FOR AN ACT ENTITLED

"An Act exempting services of certain sports officials at amateur sporting events
 from coverage under the Alaska Employment Security Act; and providing for an
 effective date."

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

**5** \* Section 1. AS 23.20.526(a) is amended by adding a new paragraph to read:

6 (22) services performed in the employ of the state, including the
7 University of Alaska, a political subdivision of the state, or an organization that is
8 exempt from federal income tax under 26 U.S.C. 501(a) in an officiating capacity at
9 anateur sporting events for which the state, political subdivision, or organization
10 agrees to provide officiating services.

\* Sec. 2. This Act applies to services performed after the later of the effective date of this
Act or December 31, 1998.

\* Sec. 3. This Act does not take effect unless the Federal Unemployment Tax Act (26
U.S.C. 3300 - 3311) is amended on or before December 31, 1999, to exempt from the

- 1 definition of employment in that Act officiating services performed at amateur sporting events
- 2 as described in sec. 1 of this Act.
- **3** \* Sec. 4. If this Act takes effect as described in sec. 3 of this Act, it takes effect on the
- 4 later of the following dates:

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- (1) immediately under AS 01.10.070(c); or
- 6 (2) the day on which the amendment to the Federal Unemployment Tax Act7 described in sec. 3 of this Act takes effect.