



# ALASKA STATE LEGISLATURE

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### **Explanation of Changes**

HOUSE CS(HFIN) for House Bill 280  
Version 34-LS1349\A to 34-LS1349/I

The Committee Substitute includes the following changes:

- 1) TITLE: the reference to “highly digitized businesses” is removed from the title.
- 2) Section 2 through Section 8 of version “\A” (Page 20 Line 30 through Page 24 Line 24) is removed.
- 3) Section 3, the Retroactivity Clause of version “\A” is removed
- 4) Section 2 and 3 (Page 20 Line 27 through Line 31) establishes January 1<sup>st</sup>, 2027, for the Applicability Clause and the Effective Date.
- 5) Other technical and conforming changes are found throughout the bill.