

CS FOR SENATE BILL NO. 196(L&C)

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - SECOND SESSION

BY THE SENATE LABOR AND COMMERCE COMMITTEE

Offered:
Referred:

Sponsor(s): SENATOR KAWASAKI

A BILL

FOR AN ACT ENTITLED

1 **"An Act establishing an income tax on social media corporations; establishing the**
2 **behavioral health crisis services fund; and providing for an effective date."**

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

4 * **Section 1.** AS 43.20.011 is amended by adding a new subsection to read:

5 (g) In addition to the tax under (e) of this section, a .5 percent tax is imposed
6 for each taxable year on the entire taxable income of a social media corporation
7 derived from sources in the state.

8 * **Sec. 2.** AS 43.98 is amended by adding a new section to read:

9 **Article 4. Behavioral Health Crisis Services.**

10 **Sec. 43.98.080. Behavioral health crisis services fund.** (a) The behavioral
11 health crisis services fund is established in the general fund. The department shall
12 separately account for the tax imposed on the income of social media corporations
13 collected under AS 43.20.011(g) and deposit the tax into the behavioral health crisis
14 services fund. The fund consists of the money deposited by the department under this

1 subsection, donations to the fund, interest earned on the fund, and appropriations made
2 to the fund. The legislature may appropriate the annual estimated balance in the fund
3 to the Department of Health for the purposes of

4 (1) establishing, operating, maintaining, and improving the single
5 three-digit number 988 for reporting a behavioral health issue or crisis, including
6 personnel costs, technology, and infrastructure enhancements necessary to achieve
7 operational and clinical standards and evidence-based best practices;

8 (2) providing services to a person experiencing a behavioral health
9 crisis;

10 (3) recruiting and retaining qualified behavioral health services
11 personnel;

12 (4) providing specialized training related to providing behavioral
13 health services to at-risk communities, including providing culturally and
14 linguistically competent behavioral health services;

15 (5) providing prevention services tailored to populations that
16 experience higher rates of suicide than the rest of the state;

17 (6) providing behavioral health education and raising public awareness
18 of the single three-digit number 988 and other behavioral health crisis services
19 available in the state;

20 (7) collecting, analyzing, and reporting data, including seeking
21 feedback from behavioral health services recipients and related quality improvement
22 activities;

23 (8) administration, oversight, and evaluation of the behavioral health
24 crisis services fund.

25 (b) Nothing in this section creates a dedicated fund.

26 * **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to
27 read:

28 **APPLICABILITY.** AS 43.20.11(g), enacted by sec. 1 of this Act, applies to a social
29 media corporation for a tax year beginning on or after the effective date of this Act.

30 * **Sec. 4.** This Act takes effect January 1, 2027.