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**To:** [Senate Resources](#); [Senate Finance Committee](#)  
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## Public Testimony for SB 92

Chairperson and Honorable members of the Committee

May I suggest a few more changes.

### 1. Limit Corporate Political Influence

One of the most significant effects of corporate personhood has been corporations' ability to influence political processes (such as through political contributions). You could start by limiting corporate donations or lobbying influence through amendments to SB 92 that tackle these issues.

Possible Language to Add:

“Corporations may not contribute to state or federal political campaigns, PACs, or lobbying activities.”

“Entities subject to the tax in this bill must disclose all political contributions or lobbying expenses in their tax filings, and failure to disclose will result in a penalty.”

Goal: Remove the idea that corporations should have the same political rights as individuals. This can be an incremental approach, starting with restrictions on political spending, as a clear limitation of corporate rights.

### 2. Revoke "Rights" to Religious Exemptions or Legal Standing in Certain Cases

Corporate personhood has allowed corporations to claim certain legal "rights," such as the right to religious freedom or to challenge certain laws. You could start by amending SB 92 or other state laws to limit these kinds of claims.

Possible Language to Add:

“Corporations shall not be entitled to claim religious exemptions or use the legal standing afforded to individuals to bypass state law concerning worker rights, environmental protections, or public health.”

“Corporations that claim tax exemptions or participate in tax avoidance schemes must provide detailed disclosures of their activities, and any legal challenge based on corporate rights under the U.S. Constitution is not applicable to entities in violation of state tax codes.”

Goal: Prevent corporations from invoking the same legal arguments as individuals in areas where their actions could harm public welfare.

### 3. Reframe Corporate Taxation in the Context of Corporate Accountability

SB 92 could begin to frame corporate taxes not just as revenue collection but as a way to hold corporations accountable for their social and environmental impact, effectively challenging the concept of corporate personhood by demanding a direct accountability that personhood protections often obstruct.

Possible Language to Add:

“Entities subject to tax under this section must submit a social responsibility audit, detailing environmental impact, labor practices, and corporate governance, to demonstrate their alignment with state policies for public welfare.”

Goal: This demands that corporations act with societal responsibility, which can conflict with the interests protected under corporate personhood, specifically the priority of maximizing profits over public welfare.

#### 4. Limit Corporations’ Ability to Enter into Certain Contracts or Sue for Certain Legal Rights

Corporate personhood allows entities to sue individuals and engage in certain legal activities that are generally reserved for natural persons. You can propose legislation that limits corporations from using their legal status to engage in activities like suing individuals for damages or evading certain legal responsibilities that apply to human citizens.

Possible Language to Add:

“Corporations are prohibited from suing individuals for personal damages arising from actions that violate state labor, environmental, or tax laws.”

“Corporations may not enter into binding contracts or agreements that conflict with state social welfare goals or environmental policies.”

Goal: This disrupts the corporate ability to act with impunity, treating them as legal entities whose actions should be limited by state laws aimed at the public good.

#### 5. Challenge "Legal Fiction" of Corporate Personhood in State Courts

You can start framing corporate personhood as a legal fiction that needs to be revisited. This can be done by encouraging local legal challenges that dispute the idea that corporations should have the same rights as people in specific contexts.

Possible Language to Add:

“The State of Alaska recognizes that corporations do not have the full legal rights and privileges afforded to individuals under the U.S. Constitution, and that corporate personhood shall be limited in all areas where it undermines public welfare, environmental protections, or individual rights.”

Goal: This language signals that the state recognizes corporate personhood as a harmful fiction, and it begins to lay the groundwork for future litigation that could seek to diminish corporate personhood in more contexts.

## 6. Encourage the Creation of an "Alaska-First" Legal Doctrine

You could introduce a legal provision that recognizes Alaska's sovereignty to define corporate responsibilities in ways that explicitly limit the scope of corporate personhood within the state. This could be a legal framework through which Alaska asserts its rights to limit corporate power.

Possible Language to Add:

"The State of Alaska asserts its authority to regulate the rights and responsibilities of corporations doing business within the state, including restricting or eliminating corporate rights that conflict with state laws, environmental protections, or workers' rights."

Goal: Assert Alaska's legal sovereignty to directly address and limit the impact of corporate personhood within the state.

## 7. Revoking Corporate "Personhood" Rights Based on Specific Violations

Another way to approach it is to create a system of accountability where a corporation can lose certain privileges (like limited liability, or the ability to function as a "person" in legal cases) if they violate state environmental, labor, or tax laws.

Possible Language to Add:

"Corporations found in violation of Alaska's environmental, labor, or tax laws shall forfeit their status as a legal 'person' under state law for purposes of limiting liability or other benefits of corporate personhood."

Goal: Removing specific corporate privileges would directly attack the idea of corporate personhood by limiting the protections granted to corporations.

## 8. Imposing Accountability for Corporate Actions

Beyond limiting rights, you can impose direct financial consequences and higher levels of scrutiny on corporate actions, effectively holding them accountable for their impact on communities, the environment, and the workforce. These measures directly challenge corporate personhood by undermining the protections corporations have traditionally enjoyed.

Possible Language to Add:

"Any entity engaging in actions that significantly harm the public interest, including environmental degradation, worker exploitation, or tax avoidance, will be subject to a 50% additional tax rate on their qualified taxable income for each year they are found to be in violation."

Goal: Hold corporations directly accountable for societal harms, establishing that legal protections and benefits (like limited liability) should not shield corporations from the impact of their harmful actions.

## 9. Requiring Corporate Citizenship to Be Tied to Local Communities

Corporate personhood allows entities to avoid the moral and civic responsibilities that individuals might have. You could begin to require corporations to act in accordance with community standards and local governance, emphasizing their responsibility to the communities where they operate.

Possible Language to Add:

“Corporations doing business in the State of Alaska must demonstrate active participation in local community development, including contributions to public health, education, and infrastructure, and provide proof of substantial investment in local workforce training, as a condition for doing business within the state.”

Goal: Remove the concept of corporations as "disembodied" entities with no responsibility to the community or environment where they operate.

#### 10. Create State-Specific Legal Framework for Corporations

The idea here is to introduce a specific set of rules that apply only to corporations operating in Alaska, placing limits on their rights and responsibilities.

Possible Language to Add:

“Corporations that engage in business activities within the State of Alaska shall be subject to a unique regulatory framework that limits their rights to those necessary for business operations and excludes other rights afforded to individuals, such as the right to free speech or political participation.”

Goal: This creates a separate legal category for corporations doing business within Alaska, treating them more as legal entities with obligations, rather than “people” with rights.

#### 11. Corporate "Fines and Liability" System for Environmental or Public Harm

Introduce a provision where corporations are held financially accountable for the harm they cause, making it harder for them to use their personhood status to avoid responsibility.

Possible Language to Add:

“Corporations engaged in resource extraction or production activities in Alaska shall be assessed a per-incident liability fine for any environmental harm, pollution, or damage to public health that they cause, and must make full restitution to affected individuals or communities.”

Goal: This reinforces the notion that corporations cannot escape responsibility for harm by relying on their "personhood" status. Instead, they must face financial accountability, directly tied to the impact they have on public resources and health.

#### 12. Limiting Corporate Liability Protection

Corporate personhood grants corporations a "shield" from individual liability. One approach is to begin eroding this shield by introducing a tiered system where the protections afforded to corporations (like limited liability) are reduced based on their behavior or the scope of their

operations.

Possible Language to Add:

“Corporations that engage in gross negligence, environmental violations, or wage theft will forfeit the protections of limited liability for the specific violation and its associated costs, and the owners or directors may be held personally liable for the damages caused.”

Goal: Erode the legal protections of corporate personhood by holding individual corporate officers accountable, removing the "corporate shield" in certain cases.

### 13. Incorporate "Polluter Pays" Principles

One of the significant consequences of corporate personhood has been that corporations often avoid paying the full environmental and public health costs of their activities. The "polluter pays" principle forces corporations to internalize the environmental costs of their business practices, challenging the traditional notion of corporate personhood as exempt from societal obligations.

Possible Language to Add:

“Any corporation operating within Alaska’s natural resources sector must account for and pay for the long-term environmental restoration and health monitoring costs of their activities, including those that occur after they cease operations in the state.”

Goal: This forces corporations to bear the full costs of their operations, making them accountable for the long-term damage they may cause, which is often shielded by corporate personhood.

### 14. Create a State-Specific Corporate Tax Evasion Penalty

Corporate personhood has allowed some companies to use loopholes to avoid paying fair taxes. You can add additional measures to ensure that corporations cannot evade taxes by using offshore accounts or by shifting profits to states with lower tax rates.

Possible Language to Add:

“Corporations found guilty of tax avoidance, through offshore accounts or other methods of income shifting, will face an additional penalty tax of up to 50% of their total income, and any offshore entities involved will be subject to full tax rates, even if they are not physically present in the state.”

Goal: Challenge the idea that corporations are entitled to tax protections through legal strategies that are often part of the corporate personhood system.

### 15. Reinforce Sovereignty by Limiting Corporate Influence in State Governance

Encourage the legislature to pass laws that directly limit corporate influence over state policy decisions. This would work to limit corporate personhood by removing their power to affect decisions as if they were individual voters.

Possible Language to Add:

“No corporation or entity shall exert undue influence on state policy, legislation, or governance in the State of Alaska. Corporate lobbying activities shall be subject to stringent disclosures, including the identities of all officers and directors involved, and all contributions must be limited to the maximum amount allowed for individual citizens.”

Goal: Remove the legal power corporations have to influence state politics through financial means, essentially cutting off their ability to behave as "people" in a political context.

Conclusion:

By implementing a combination of these strategies in SB 92 or related legislation, Alaska can begin to erode the power and influence that corporate personhood grants, gradually shifting the legal landscape to treat corporations as entities with responsibilities and obligations, rather than rights and privileges equivalent to those of individuals. These steps also provide the groundwork for further challenges to corporate personhood at both the state and federal levels, setting a precedent for future legal battles.

These strategies represent initial steps toward dismantling corporate personhood in the context of SB 92. While full corporate personhood reform would require significant federal changes (such as a constitutional amendment), starting with targeted measures in state legislation will build momentum and start redefining the role of corporations in the legal and political landscape. By focusing on areas like political influence, accountability, environmental impact, and workers' rights, Alaska can begin to reshape the balance of power between corporations and individuals.

Thank you for your time and consideration to these most urgent matters

Susan Allmeroth

Two Rivers

Myself