

# ALASKA STATE LEGISLATURE

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### Explanation of Changes SCS for CS for HB 233 version: 30-LS0152\T

SCS CS HB 233 (FIN) work draft version T:

Provides a step down for the tiered system or “sweet spot” of the education credits. For two years (2019 – 2020), the credit for contributions between \$100,000 and \$300,000 would be 75%. See sections: 2, 7, 12, 17, 22, 27, and 33. These sections are effective January 1, 2019.

Starting in 2021, sets the amount of the credit would be 50% of all contributions. See sections: 3, 8, 13, 18, 23, 28, and 34. These sections are effective January 1, 2021.

Allows in-kind donations of equipment. The amount of the contribution will be determined by an appraisal consistent with regulations adopted by the department. See sections: 5, 6, 10, 11, 15, 16, 20, 21, 25, 26, 30, 31 and 36. These sections are effective January 1, 2019.