

LEGAL SERVICES

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MEMORANDUM

April 9, 2016

SUBJECT: Sectional Summary of SCS CSHB 155(L&C)
(Work Order No. 29-LS0715\I)

TO: Representative Steve Thompson
Attn: Brodie Anderson

FROM: Emily Nauman *Emily Nauman*
Legislative Counsel

You have requested a sectional summary of the above-described bill.

As a preliminary matter, note that a sectional summary of a bill should not be considered an authoritative interpretation of the bill and the bill itself is the best statement of its contents. If you would like an interpretation of the bill as it may apply to a particular set of circumstances, please advise.

Section 1 removes references to AS 38.05.180(i) from AS 41.09.010(a) to conform to the repeal of AS 38.05.180(i) by sec. 8 of the Act.

Section 2 removes a reference to AS 38.05.180(i) from AS 41.09.010(b) to conform to the repeal of AS 38.05.180(i) by sec. 8 of the Act.

Section 3 amends AS 43.55.210 to disallow a deduction for federal taxes for the purposes of calculating the state tax on gambling activities aboard large passenger vessels.

Section 4 removes references to AS 43.50.540 from AS 43.50.590(a) to conform to the repeal of AS 43.50.540(c) by sec. 8 of the Act.

Section 5 removes references to AS 38.05.180(i) from AS 43.55.011(m) to conform to the repeal of AS 38.05.180(i) by sec. 8 of the Act.

Section 6 removes a reference to AS 38.05.180(i) from AS 43.55.023(a) to conform to the repeal of AS 38.05.180(i) by sec. 8 of the Act.

Section 7 removes a reference to AS 38.05.180(i) from AS 43.55.023(l) to conform to the repeal of AS 38.05.180(i) by sec. 8 of the Act.

Section 8 repeals AS 06.20.030(c) (stating that payment of the small loans licensing fee waives the Alaska business license fee), AS 38.05.180(i) (exploration incentive credit), AS 41.09.030 (relating to the relationship between AS 41.09 and AS 38.05.180(i),

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conforming to the repeal of AS 38.05.180(i)), AS 43.50.330(b) (allowing a deduction from the tobacco excise tax to cover the expense of filing the monthly return), AS 43.50.540(c) (discount for affixing cigarette stamps to packages), and AS 43.50.540(h) (providing a definition for purposes of the cigarette stamp discount, conforming to the repeal of AS 43.50.540(c)).

Section 9 provides transition language related to the repeal of AS 38.05.180(i).

Section 10 gives sec. 3, related to the tax on gambling activities aboard large passenger vessels, a January 1, 2017, effective date.

Section 11 gives the bill, except as provided in sec. 10, a July 1, 2016, effective date.

ELN:dla
16-442.dla