

ALASKA STATE LEGISLATURE

Interim – May-December:
1500 W. Benson Blvd.
Anchorage, AK 99503
907-334-2630



Session – January-April:
State Capitol
Juneau, AK 99801
907-465-3783

Representative Ken McCarty

Rep.Ken.McCarty@akleg.gov

CS for House Bill 142 Sectional Analysis

Section 1

AS 43.23.005 Eligibility

Amends eligibility of a parent or authorized representative to claim a dividend on behalf of a minor or disabled individual, by removing the eligibility criteria (a)(4) requiring the applicant to be physically present in the state for at least 72 consecutive hours at some time during the prior two years before the current dividend year.

Section 2

AS.43.23.008 Allowable absences

Amends the eligibility criteria for active-duty service members in (3)(A) to specify that the absence is allowable only if the individual is deployed, or on a temporary duty assignment while serving on active duty and was physically residing in the state under orders of the armed forces immediately before the absence.

Section 3

This section repeals eligibility requirements and waivers for allowable absences as they pertain to the 72 consecutive hour rule.

AS 43.23.005 (a)(4) Eligibility

Repeals the 72 consecutive hour rule, which requires an individual to be physically present in the state for at least 72 consecutive hours at some time during the prior two years before the current dividend year.

As 43.23.005(f) Eligibility

Repeals the commissioner's ability to waive the 72 consecutive hour requirement.

AS 43.23.008(e) Allowable absence

Repeals the requirement of the department to consider relevant factors to determine if an individual intends to return and remain in the state indefinitely.

Section 4

Provides an effective date of January 1, 2023.