

AMENDMENT #1

OFFERED IN THE SENATE

TO: CSSB 33(FIN), Draft Version "O"

BY SENATOR WIELECTOWSKI

1 Page 1, following line 3:

2 Insert new bill sections to read:

3 **** Section 1.** AS 40.25.100(a) is amended to read:

4 (a) Information in the possession of the Department of Revenue that discloses
5 the particulars of the business or affairs of a taxpayer or other person, including
6 information under AS 38.05.020(b)(11) that is subject to a confidentiality agreement
7 under AS 38.05.020(b)(12), is not a matter of public record, except as provided in
8 AS 43.05.230(i) - (m) [AS 43.05.230(i) - (l)] or for purposes of investigation and law
9 enforcement. The information shall be kept confidential except when its production is
10 required in an official investigation, administrative adjudication under AS 43.05.405 -
11 43.05.499, or court proceeding. These restrictions do not prohibit the publication of
12 statistics presented in a manner that prevents the identification of particular reports
13 and items, prohibit the publication of tax lists showing the names of taxpayers who are
14 delinquent and relevant information that may assist in the collection of delinquent
15 taxes, or prohibit the publication of records, proceedings, and decisions under
16 AS 43.05.405 - 43.05.499.

17 *** Sec. 2.** AS 40.25.100(a), as amended by sec. 1 of this Act, is amended to read:

18 (a) Information in the possession of the Department of Revenue that discloses
19 the particulars of the business or affairs of a taxpayer or other person, including
20 information under AS 38.05.020(b)(11) that is subject to a confidentiality agreement
21 under AS 38.05.020(b)(12), is not a matter of public record, except as provided in
22 AS 43.05.230(i) - (l) [AS 43.05.230(i) - (m)] or for purposes of investigation and law
23 enforcement. The information shall be kept confidential except when its production is

1 required in an official investigation, administrative adjudication under AS 43.05.405 -
2 43.05.499, or court proceeding. These restrictions do not prohibit the publication of
3 statistics presented in a manner that prevents the identification of particular reports
4 and items, prohibit the publication of tax lists showing the names of taxpayers who are
5 delinquent and relevant information that may assist in the collection of delinquent
6 taxes, or prohibit the publication of records, proceedings, and decisions under
7 AS 43.05.405 - 43.05.499.

8 * **Sec. 3.** AS 43.05.230 is amended by adding a new subsection to read:

9 (m) The number of recipients and the total amount of tax credits claimed for
10 each type of eligible fish under AS 43.75.037 is public information. In this subsection,
11 "eligible fish" has the meaning given in AS 43.75.037(k)."
12

13 Page 1, line 4:

14 Delete "**Section 1**"

15 Insert "**Sec. 4**"
16

17 Renumber the following bill sections accordingly.
18

19 Page 3, following line 19:

20 Insert a new subsection to read:

21 "(j) To claim a credit under this section, a taxpayer shall agree that the
22 department may make public the number of recipients and the total amount of tax
23 credits claimed for each type of eligible fish. Notwithstanding any contrary provision
24 in AS 40.25.100 or AS 43.05.230, the number of recipients and the total amount of tax
25 credits claimed for each type of eligible fish is public information."
26

27 Reletter the following subsection accordingly.
28

29 Page 5, line 20:

30 Delete "AS 43.75.037"

31 Insert "AS 43.05.230(m); AS 43.75.037,"

1

2 Page 5, line 23:

3 Delete "sec. 1"

4 Insert "sec. 4"

5

6 Page 5, line 24:

7 Delete "sec. 1"

8 Insert "sec. 4"

9

10 Page 5, line 25, following "date":

11 Insert "of sec. 1"

12

13 Page 5, following line 25:

14 Insert a new bill section to read:

15 **"* Sec. 8. Section 2 of this Act takes effect January 1, 2027."**

16

17 Renumber the following bill section accordingly.

18

19 Page 5, line 26:

20 Delete "This"

21 Insert "Except as provided in sec 8 of this Act, this"