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32-LS1063\B.2
Marx
2/8/22

AMENDMENT

OFFERED IN THE HOUSE

TO: HB 229

1 Page 1, line 1, following "investment":

2 Insert "trust"

3

4 Page 4, line 21, following "investment":

5 Insert "trust"

6

7 Page 4, line 29, following "investment":

8 Insert "trust"

9

10 Page 5, following line 1:

11 Insert a new bill section to read:

12 **** Sec. 5.** AS 14.43.915(c) is amended to read:

13 (c) Of the total amount available annually to the commission for payment of
14 grants under AS 14.43.400 - 14.43.420 and for payment of scholarships under
15 AS 14.43.810 - 14.43.849, one-third of the combined amount in the accounts
16 established under (a) and (b) of this section shall be available solely for payment of
17 grants awarded under AS 14.43.400 - 14.43.420. The commission shall annually
18 allocate to all qualified applicants for scholarships awarded under AS 14.43.810 -
19 14.43.849 two-thirds of the combined amount in the accounts. If an insufficient
20 number of qualified applicants are awarded grants under AS 14.43.400 - 14.43.420 or
21 scholarships under AS 14.43.810 - 14.43.849, or both, before the end of that fiscal
22 year, the commissioner shall redeposit the remaining funds into the Alaska higher
23 education investment trust fund established under AS 37.14.750."

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Renumber the following bill sections accordingly.

Page 5, line 3, following "investment":

Insert "trust"

Page 5, following line 26:

Insert new bill sections to read:

**** Sec. 8.** AS 37.14.750(d) is amended to read:

(d) In this section, unless the context requires otherwise, "fund" means the Alaska higher education investment trust fund established in (a) of this section.

*** Sec. 9.** AS 43.20.014(a) is amended to read:

(a) A taxpayer is allowed a credit against the tax due under this chapter for contributions of cash or equipment accepted for

(1) direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation, by a nonprofit, public or private, Alaska two-year or four-year college accredited by a national or regional accreditation association, or by a public or private nonprofit elementary or secondary school in the state;

(2) secondary school level vocational education courses, programs, and facilities by a school district in the state;

(3) vocational education courses, programs, equipment, and facilities by a state-operated vocational technical education and training school, a nonprofit regional training center recognized by the Department of Labor and Workforce Development, and an apprenticeship program in the state that is registered with the United States Department of Labor under 29 U.S.C. 50 - 50b (National Apprenticeship Act);

(4) a facility by a nonprofit, public or private, Alaska two-year or four-year college accredited by a national or regional accreditation association or by a public or private nonprofit elementary or secondary school in the state;

(5) Alaska Native cultural or heritage programs and educational

1 support, including mentoring and tutoring, provided by a nonprofit agency for public
2 school staff and for students who are in grades kindergarten through 12 in the state;

3 (6) education, research, rehabilitation, and facilities by an institution
4 that is located in the state and that qualifies as a coastal ecosystem learning center
5 under the Coastal America Partnership established by the federal government;

6 (7) the Alaska higher education investment trust fund under
7 AS 37.14.750;

8 (8) funding a scholarship awarded by a nonprofit organization to a
9 dual-credit student to defray the cost of a dual-credit course, including the cost of

10 (A) tuition and textbooks;

11 (B) registration, course, and programmatic student fees;

12 (C) on-campus room and board at the postsecondary institution
13 in the state that provides the dual-credit course;

14 (D) transportation costs to and from a residential school
15 approved by the Department of Education and Early Development under
16 AS 14.16.200 or the postsecondary school in the state that provides the dual-
17 credit course; and

18 (E) other related educational and programmatic costs;

19 (9) constructing, operating, or maintaining a residential housing
20 facility by a residential school in the state approved by the Department of Education
21 and Early Development under AS 14.16.200;

22 (10) childhood early learning and development programs and
23 educational support to childhood early learning and development programs provided
24 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
25 district in the state, by the Department of Education and Early Development, or
26 through a state grant;

27 (11) science, technology, engineering, and math programs provided by
28 a nonprofit agency or a school district for school staff and for students in grades
29 kindergarten through 12 in the state; and

30 (12) the operation of a nonprofit organization dedicated to providing
31 educational opportunities that promote the legacy of public service contributions to the

1 state and perpetuate ongoing educational programs that foster public service
2 leadership for future generations of residents of the state.

3 * **Sec. 10.** AS 43.55.019(a) is amended to read:

4 (a) A producer of oil or gas is allowed a credit against the tax levied by
5 AS 43.55.011(e) for contributions of cash or equipment accepted for

6 (1) direct instruction, research, and educational support purposes,
7 including library and museum acquisitions, and contributions to endowment, by an
8 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
9 four-year college accredited by a national or regional accreditation association;

10 (2) secondary school level vocational education courses, programs, and
11 facilities by a school district in the state;

12 (3) vocational education courses, programs, equipment, and facilities
13 by a state-operated vocational technical education and training school, a nonprofit
14 regional training center recognized by the Department of Labor and Workforce
15 Development, and an apprenticeship program in the state that is registered with the
16 United States Department of Labor under 29 U.S.C. 50 - 50b (National Apprenticeship
17 Act);

18 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
19 year college accredited by a national or regional accreditation association;

20 (5) Alaska Native cultural or heritage programs and educational
21 support, including mentoring and tutoring, provided by a nonprofit agency for public
22 school staff and for students who are in grades kindergarten through 12 in the state;

23 (6) education, research, rehabilitation, and facilities by an institution
24 that is located in the state and that qualifies as a coastal ecosystem learning center
25 under the Coastal America Partnership established by the federal government; and

26 (7) the Alaska higher education investment trust fund under
27 AS 37.14.750.

28 * **Sec. 11.** AS 43.56.018(a) is amended to read:

29 (a) The owner of property taxable under this chapter is allowed a credit
30 against the tax due under this chapter for contributions of cash or equipment accepted
31 for

1 (1) direct instruction, research, and educational support purposes,
2 including library and museum acquisitions, and contributions to endowment, by an
3 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
4 four-year college accredited by a national or regional accreditation association;

5 (2) secondary school level vocational education courses, programs, and
6 facilities by a school district in the state;

7 (3) vocational education courses, programs, and facilities by a state-
8 operated vocational technical education and training school;

9 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
10 year college accredited by a national or regional accreditation association;

11 (5) Alaska Native cultural or heritage programs and educational
12 support, including mentoring and tutoring, provided by a nonprofit agency for public
13 school staff and for students who are in grades kindergarten through 12 in the state;

14 (6) education, research, rehabilitation, and facilities by an institution
15 that is located in the state and that qualifies as a coastal ecosystem learning center
16 under the Coastal America Partnership established by the federal government; and

17 (7) the Alaska higher education investment trust fund under
18 AS 37.14.750.

19 * Sec. 12. AS 43.65.018(a) is amended to read:

20 (a) A person engaged in the business of mining in the state is allowed a credit
21 against the tax due under this chapter for contributions of cash or equipment accepted
22 for

23 (1) direct instruction, research, and educational support purposes,
24 including library and museum acquisitions, and contributions to endowment, by an
25 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or
26 four-year college accredited by a national or regional accreditation association, or by a
27 public or private nonprofit elementary or secondary school in the state;

28 (2) secondary school level vocational education courses, programs, and
29 facilities by a school district in the state;

30 (3) vocational education courses, programs, and facilities by a state-
31 operated vocational technical education and training school;

1 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
2 year college accredited by a national or regional accreditation association or by a
3 public or private nonprofit elementary or secondary school in the state;

4 (5) Alaska Native cultural or heritage programs and educational
5 support, including mentoring and tutoring, provided by a nonprofit agency for public
6 school staff and for students who are in grades kindergarten through 12 in the state;

7 (6) education, research, rehabilitation, and facilities by an institution
8 that is located in the state and that qualifies as a coastal ecosystem learning center
9 under the Coastal America Partnership established by the federal government;

10 (7) the Alaska higher education investment trust fund under
11 AS 37.14.750;

12 (8) funding a scholarship awarded by a nonprofit organization to a
13 dual-credit student to defray the cost of a dual-credit course, including the cost of

14 (A) tuition and textbooks;

15 (B) registration, course, and programmatic student fees;

16 (C) on-campus room and board at the postsecondary institution
17 in the state that provides the dual-credit course;

18 (D) transportation costs to and from a residential school
19 approved by the Department of Education and Early Development under
20 AS 14.16.200 or the postsecondary school in the state that provides the dual-
21 credit course; and

22 (E) other related educational and programmatic costs;

23 (9) constructing, operating, or maintaining a residential housing
24 facility by a residential school approved by the Department of Education and Early
25 Development under AS 14.16.200;

26 (10) childhood early learning and development programs and
27 educational support to childhood early learning and development programs provided
28 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
29 district in the state, by the Department of Education and Early Development, or
30 through a state grant;

31 (11) science, technology, engineering, and math programs provided by

1 a nonprofit agency or a school district for school staff and for students in grades
2 kindergarten through 12 in the state; and

3 (12) the operation of a nonprofit organization dedicated to providing
4 educational opportunities that promote the legacy of public service contributions to the
5 state and perpetuate ongoing educational programs that foster public service
6 leadership for future generations of residents of the state.

7 * Sec. 13. AS 43.75.018(a) is amended to read:

8 (a) A person engaged in a fisheries business is allowed a credit against the tax
9 due under this chapter for contributions of cash or equipment accepted for

10 (1) direct instruction, research, and educational support purposes,
11 including library and museum acquisitions, and contributions to endowment, by an
12 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or
13 four-year college accredited by a national or regional accreditation association, or by a
14 public or private nonprofit elementary or secondary school in the state;

15 (2) secondary school level vocational education courses, programs, and
16 facilities by a school district in the state;

17 (3) vocational education courses, programs, and facilities by a state-
18 operated vocational technical education and training school;

19 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
20 year college accredited by a national or regional accreditation association or by a
21 public or private nonprofit elementary or secondary school in the state;

22 (5) Alaska Native cultural or heritage programs and educational
23 support, including mentoring and tutoring, provided by a nonprofit agency for public
24 school staff and for students who are in grades kindergarten through 12 in the state;

25 (6) education, research, rehabilitation, and facilities by an institution
26 that is located in the state and that qualifies as a coastal ecosystem learning center
27 under the Coastal America Partnership established by the federal government;

28 (7) the Alaska higher education investment trust fund under
29 AS 37.14.750;

30 (8) funding a scholarship awarded by a nonprofit organization to a
31 dual-credit student to defray the cost of a dual-credit course, including the cost of

- 1 (A) tuition and textbooks;
- 2 (B) registration, course, and programmatic student fees;
- 3 (C) on-campus room and board at the postsecondary institution
- 4 in the state that provides the dual-credit course;
- 5 (D) transportation costs to and from a residential school
- 6 approved by the Department of Education and Early Development under
- 7 AS 14.16.200 or the postsecondary school in the state that provides the dual-
- 8 credit course; and
- 9 (E) other related educational and programmatic costs;
- 10 (9) constructing, operating, or maintaining a residential housing
- 11 facility by a residential school approved by the Department of Education and Early
- 12 Development under AS 14.16.200;
- 13 (10) childhood early learning and development programs and
- 14 educational support to childhood early learning and development programs provided
- 15 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
- 16 district in the state, by the Department of Education and Early Development, or
- 17 through a state grant;
- 18 (11) science, technology, engineering, and math programs provided by
- 19 a nonprofit agency or a school district for school staff and for students in grades
- 20 kindergarten through 12 in the state; and
- 21 (12) the operation of a nonprofit organization dedicated to providing
- 22 educational opportunities that promote the legacy of public service contributions to the
- 23 state and perpetuate ongoing educational programs that foster public service
- 24 leadership for future generations of residents of the state.

25 * Sec. 14. AS 43.77.045(a) is amended to read:

- 26 (a) A person engaged in a floating fisheries business is allowed a credit
- 27 against the tax due under this chapter for contributions of cash or equipment accepted
- 28 for
- 29 (1) direct instruction, research, and educational support purposes,
- 30 including library and museum acquisitions, and contributions to endowment, by an
- 31 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or

1 four-year college accredited by a regional accreditation association, or by a public or
2 private nonprofit elementary or secondary school in the state;

3 (2) secondary school level vocational education courses, programs, and
4 facilities by a school district in the state;

5 (3) vocational education courses, programs, and facilities by a state-
6 operated vocational technical education and training school;

7 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
8 year college accredited by a regional accreditation association or by a public or private
9 nonprofit elementary or secondary school in the state;

10 (5) Alaska Native cultural or heritage programs and educational
11 support, including mentoring and tutoring, provided by a nonprofit agency for public
12 school staff and for students who are in grades kindergarten through 12 in the state;

13 (6) education, research, rehabilitation, and facilities by an institution
14 that is located in the state and that qualifies as a coastal ecosystem learning center
15 under the Coastal America Partnership established by the federal government;

16 (7) the Alaska higher education investment trust fund under
17 AS 37.14.750;

18 (8) funding a scholarship awarded by a nonprofit organization to a
19 dual-credit student to defray the cost of a dual-credit course, including the cost of

20 (A) tuition and textbooks;

21 (B) registration, course, and programmatic student fees;

22 (C) on-campus room and board at the postsecondary institution
23 in the state that provides the dual-credit course;

24 (D) transportation costs to and from a residential school
25 approved by the Department of Education and Early Development under
26 AS 14.16.200 or the postsecondary school in the state that provides the dual-
27 credit course; and

28 (E) other related educational and programmatic costs;

29 (9) constructing, operating, or maintaining a residential housing
30 facility by a residential school approved by the Department of Education and Early
31 Development under AS 14.16.200;

1 (10) childhood early learning and development programs and
2 educational support to childhood early learning and development programs provided
3 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
4 district in the state, by the Department of Education and Early Development, or
5 through a state grant;

6 (11) science, technology, engineering, and math programs provided by
7 a nonprofit agency or a school district for school staff and for students in grades
8 kindergarten through 12 in the state; and

9 (12) the operation of a nonprofit organization dedicated to providing
10 educational opportunities that promote the legacy of public service contributions to the
11 state and perpetuate ongoing educational programs that foster public service
12 leadership for future generations of residents of the state."