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33-LS0376\B.5
Nauman
4/20/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE GRAY

TO: CSHB 109(W&M), Draft Version "B"

1 Page 1, line 1:

2 Delete "reducing the corporate net income tax rate;"

3

4 Page 2, line 19, through page 3, line 19:

5 Delete all material.

6

7 Renumber the following bill sections accordingly.

8

9 Page 16, lines 4 - 7:

10 Delete all material.

11

12 Renumber the following bill sections accordingly.

13

14 Page 16, lines 14 - 15:

15 Delete "sec. 4"

16 Insert "sec. 3"

17

18 Page 16, line 15:

19 Delete "sec. 4"

20 Insert "sec. 3"

21

22 Page 16, line 19:

23 Delete "sec. 4" in both places

1 Insert "sec. 3" in both places

2

3 Page 16, line 21:

4 Delete "Section 7"

5 Insert "Section 5"

6

7 Page 16, line 22:

8 Delete all material.

9

10 Renumber the following bill sections accordingly.

11

12 Page 16, line 23:

13 Delete "secs. 8 and 9"

14 Insert "sec. 6"

2

33-LS0376\B.6
Nauman
4/20/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE GRAY

TO: CSHB 109(W&M), Draft Version "B"

1 Page 7, following line 8:

2 Insert a new subsection to read:

3 "(o) A sale is exempt from a tax imposed under this chapter if the sale is a
4 result of a purchase made with

5 (1) food coupons, food stamps, or other type of allotment issued under
6 7 U.S.C. 2011 - 2036d (Supplemental Nutrition Assistance Program); or

7 (2) food instruments, food vouchers, or other type of certificate issued
8 under 42 U.S.C. 1786 (Special Supplemental Nutrition Program for Women, Infants,
9 and Children)."

3

33-LS0376\B.8
Nauman
4/24/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE CARPENTER

TO: CSHB 109(W&M), Draft Version "B"

1 Page 2, line 9:

2 Delete "a resale"

3 Insert "an"

4

5 Page 6, lines 17 - 22:

6 Delete all material.

7

8 Reletter the following subsections accordingly.

9

10 Page 7, line 9:

11 Delete "**Resale Exemption**"

12 Insert "**Exemption Certificate**"

13

14 Page 8, lines 6 - 9:

15 Delete "Sales for resale are exempt from the tax under this chapter. A person making a
16 sale for resale must have an exemption certificate issued under AS 43.44.100 and must
17 present the certificate at the time of the sale for resale."

18 Insert "A sale for resale and the cost of transportation associated with a sale for resale
19 are exempt from the tax under this chapter if the resale is subject to the tax imposed under
20 AS 43.44.010(a) and made in the ordinary course of business of the reseller."

21

22 Page 8, lines 12 - 22:

23 Delete all material and insert:

1 **"Sec. 43.44.100. Exemption certificate.** (a) The department shall issue an
2 exemption certificate to a person that

3 (1) has obtained a seller's permit under AS 43.44.080; or

4 (2) regularly makes purchases that qualify for an exemption under
5 AS 43.44.060.

6 (b) An exemption certificate issued under (a) of this section

7 (1) must include

8 (A) the name and address of the person; and

9 (B) the signature or electronic signature of the person;

10 (2) must be issued by the department in both paper and electronic
11 form;

12 (3) does not expire; and

13 (4) must be presented at the time of the sale unless the seller has a
14 copy of the purchaser's exemption certificate on file.

15 (c) In addition to the requirements of (b)(1) of this section, an exemption
16 certificate issued under (a)(1) of this section must include

17 (1) the number of the seller's permit issued to the person under
18 AS 43.44.080;

19 (2) the general character of property or service sold by the person in
20 the regular course of business."

21

22 Page 8, line 23:

23 Delete "resale"

24

25 Page 8, line 25:

26 Delete the first occurrence of "resale"

27

28 Page 8, lines 25 - 26:

29 Delete "the seller's permit and resale exemption certificate"

30

31 Page 8, line 28:

1 Delete "resale"

2

3 Page 8, line 30:

4 Delete "resale"

5

6 Page 8, line 31:

7 Delete "resale"

8

9 Page 9, line 6:

10 Delete "resale"

11

12 Page 9, line 7:

13 Delete "a resale"

14 Insert "an"

15

16 Page 9, line 10:

17 Delete "the resale"

18 Insert "an"

19

20 Page 9, line 13:

21 Delete "resale"

22

23 Page 9, line 14:

24 Delete "a resale"

25 Insert "an"

26

27 Page 9, lines 15 - 16:

28 Delete "a resale"

29 Insert "the"

30

31 Page 9, line 18:

1 Delete "resale"

2

3 Page 9, line 20:

4 Delete "resale"

5

6 Page 16, line 18:

7 Delete "a resale"

8 Insert "an"

#4

33-LS0376(B.9
Nauman
4/23/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE GROH

TO: CSHB 109(W&M), Draft Version "B"

- 1 Page 2, lines 25 - 26:
- 2 Delete "or more [BUT LESS THAN \$49,000]"
- 3 Insert "but less than \$49,000"
- 4
- 5 Page 2, line 27, through page 3, line 7:
- 6 Delete "\$49,000 BUT LESS THAN \$74,000 \$480 PLUS 3 PERCENT OF
- 7 THE TAXABLE INCOME
- 8 OVER \$49,000
- 9 \$74,000 BUT LESS THAN \$99,000 \$1,230 PLUS 4 PERCENT OF
- 10 THE TAXABLE INCOME
- 11 OVER \$74,000
- 12 \$99,000 BUT LESS THAN \$124,000 \$2,230 PLUS 5 PERCENT OF
- 13 THE TAXABLE INCOME
- 14 OVER \$99,000
- 15 \$124,000 BUT LESS THAN \$148,000 \$3,480 PLUS 6 PERCENT OF
- 16 THE TAXABLE INCOME
- 17 OVER \$124,000"
- 18 Insert "\$49,000 but less than \$74,000 \$480 plus 3 percent of
- 19 the taxable income
- 20 over \$49,000
- 21 \$74,000 but less than \$99,000 \$1,230 plus 4 percent of
- 22 the taxable income
- 23 over \$74,000

5

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE GROH

TO: CSHB 109(W&M), Draft Version "B"

1 Page 1, line 1:

2 Delete "reducing"

3 Insert "relating to"

4

5 Page 2, line 19, through page 3, line 19:

6 Delete all material and insert:

7 **** Sec. 3. AS 43.20.011(e) is amended to read:**

8 (e) There is imposed for each taxable year on [UPON] the entire taxable
9 income derived from sources within the state of every

10 (1) oil or gas corporation [DERIVED FROM SOURCES WITHIN
11 THE STATE] a tax computed as follows:

12	If the taxable income is:	Then the tax is:
13	Less than \$25,000	zero
14	\$25,000 but less than \$49,000	2 percent of the taxable income
15		over \$25,000
16	\$49,000 but less than \$74,000	\$480 plus 3 percent of
17		the taxable income
18		over \$49,000
19	\$74,000 but less than \$99,000	\$1,230 plus 4 percent of
20		the taxable income
21		over \$74,000
22	\$99,000 but less than \$124,000	\$2,230 plus 5 percent of
23		the taxable income

1		over \$99,000
2	\$124,000 but less than \$148,000	\$3,480 plus 6 percent of
3		the taxable income
4		over \$124,000
5	\$148,000 but less than \$173,000	\$4,920 plus 7 percent of
6		the taxable income
7		over \$148,000
8	\$173,000 but less than \$198,000	\$6,670 plus 8 percent of
9		the taxable income
10		over \$173,000
11	\$198,000 but less than \$222,000	\$8,670 plus 9 percent of
12		the taxable income
13		over \$198,000
14	\$222,000 or more	\$10,830 plus 9.4 percent of
15		the taxable income
16		over \$222,000;

17 **(2) corporation that is not an oil or gas corporation a tax**
18 **computed as follows:**

19	<u>If the taxable income is:</u>	<u>Then the tax is:</u>
20	<u>Less than \$25,000</u>	<u>zero</u>
21	<u>\$25,000 or more</u>	<u>2 percent of the taxable income</u>
22		<u>over \$25,000.</u>

23 * Sec. 4. AS 43.20.011 is amended by adding a new subsection to read:

24 (g) In this section, "oil or gas corporation" means a corporation engaged in the
25 production of oil or gas from a lease or property in this state or engaged in the
26 transportation of oil or gas by pipeline in this state."

27

28 Renumber the following bill sections accordingly.

29

30 Page 16, line 6:

31 Delete "applies"

1 Insert "and AS 43.20.011(g), added by sec. 4 of this Act, apply"

2

3 Page 16, lines 14 - 15:

4 Delete "sec. 4"

5 Insert "sec. 5"

6

7 Page 16, line 15:

8 Delete "sec. 4"

9 Insert "sec. 5"

10

11 Page 16, line 19:

12 Delete "sec. 4" in both places

13 Insert "sec. 5" in both places

14

15 Page 16, line 21:

16 Delete "Section 7"

17 Insert "Section 8"

18

19 Page 16, line 22:

20 Delete "and 6"

21 Insert ", 4, and 7"

22

23 Page 16, line 23:

24 Delete "secs. 8 and 9"

25 Insert "secs. 9 and 10"

6

33-LS0376/B.11
Nauman
4/23/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE GROH

TO: CSHB 109(W&M), Draft Version "B"

1 Page 3, line 23:

2 Delete "A"

3 Insert "From May 1 to October 31 of each year, a"

4

5 Page 3, line 27:

6 Delete "A"

7 Insert "From May 1 to October 31 of each year, a"

8

9 Page 10, line 3:

10 Delete "following the"

11 Insert "following a"

7

33-LS0376B.12
Nauman
4/22/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE GROH

TO: CSHB 109(W&M), Draft Version "B"

1 Page 7, following line 8:

2 Insert a new subsection to read:

3 "(o) A sale of food sold by a school district or public or private school to a
4 student is exempt from a tax imposed under this chapter."

8

33-LS0376\B.15
Nauman
4/25/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE GRAY

TO: CSHB 109(W&M), Draft Version "B"

1 Page 7, following line 8:

2 Insert new subsections to read:

3 "(o) The sale of hygiene products is exempt from a tax imposed under this
4 chapter. In this subsection, "hygiene product" includes feminine hygiene products,
5 soap, shampoo, toothpaste, antiperspirant, and other similar items.

6 (p) The sale of food or food products for human consumption is exempt from
7 a tax imposed under this chapter. The exemption in this subsection does not apply to
8 prepared food that is sold for immediate consumption. In this subsection, "food
9 product"

10 (1) includes

11 (A) cereal and cereal products;

12 (B) milk and milk products, including ice cream;

13 (C) oleomargarine;

14 (D) meat and meat products;

15 (E) poultry and poultry products;

16 (F) fish and fish products;

17 (G) eggs and egg products;

18 (H) vegetables and vegetable products;

19 (I) fruit and fruit products;

20 (J) spices, condiments, and salt;

21 (K) sugar and sugar products;

22 (L) coffee and coffee substitutes;

23 (M) tea;

- 1 (N) cocoa products; and
- 2 (O) snack items; in this paragraph, "snack item" means
- 3 (i) a breakfast bar, granola bar, nutrition bar, sports bar,
- 4 protein bar, or yogurt bar, unless labeled and marketed as
- 5 candy;
- 6 (ii) snack mix or trail mix;
- 7 (iii) nuts other than candy-coated nuts;
- 8 (iv) popcorn;
- 9 (v) chips, crackers, hard pretzels, pork rinds, or corn
- 10 nuts;
- 11 (vi) sunflower seeds or pumpkin seeds;
- 12 (vii) sherbet or frozen yogurt; and
- 13 (viii) ice pops, juice pops, sorbet, or other frozen fruit
- 14 items containing not more than 50 percent fruit juice by
- 15 volume;
- 16 (2) does not include
- 17 (A) a drug, medicine, tonic, vitamin, dietary supplement, or
- 18 medicinal preparation;
- 19 (B) a carbonated or noncarbonated packaged nonalcoholic soft
- 20 drink that contains natural or artificial sweeteners; in this subparagraph,
- 21 "soft drink" does not include diluted juice that is more than 50 percent
- 22 vegetable or fruit juice by volume;
- 23 (C) ice; or
- 24 (D) candy."

9

33-LS0376\B.16
Nauman
4/25/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE GROH

TO: CSHB 109(W&M), Draft Version "B"

1 Page 7, following line 8:

2 Insert a new subsection to read:

3 "(o) A sale of a prescription drug or medical device is exempt from the tax
4 imposed under this chapter. In this subsection, "prescription drug" has the meaning
5 given in AS 08.80.480."

10

33-LS0376/B.17
Nauman
5/6/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE CARPENTER

TO: CSHB 109(W&M), Draft Version "B"

1 Page 16, line 7:

2 Delete "January 1, 2024"

3 Insert "January 1, 2025"

4

5 Page 16, following line 20:

6 Insert a new bill section to read:

7 **** Sec. 8.** The uncodified law of the State of Alaska is amended by adding a new section to
8 read:

9 **CONDITIONAL EFFECT.** Sections 1 - 7 of this Act take effect only if the legislature
10 passes, before July 1, 2024, a resolution proposing an amendment to art. IX, sec. 16,
11 Constitution of the State of Alaska, relating to the appropriation limit."

12

13 Renumber the following bill sections accordingly.

14

15 Page 16, line 21:

16 Delete "Section 7 of this Act takes"

17 Insert "If sec. 7 of this Act takes effect, it takes"

18

19 Page 16, line 22:

20 Delete all material and insert:

21 **** Sec. 10.** Section 8 of this Act takes effect immediately under AS 01.10.070(c)."

22

23 Page 16, line 23:

- 1 Delete "Except as provided in secs. 8 and 9 of this Act, this Act takes"
- 2 Insert "If secs. 1 - 6 of this Act take effect, they take"

11

33-LS0376/B.18
Nauman
5/9/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE CARPENTER

TO: CSHB 109(W&M), Draft Version "B"

1 Page 4, line 12, following "timing":

2 Insert ", location application"

3

4 Page 4, following line 16:

5 Insert a new subsection to read:

6 "(c) The tax under AS 43.44.010 is applied at the point of delivery. Except as
7 otherwise provided in this subsection, the point of delivery is the location where
8 property is delivered or a service is performed. If a purchaser does not receive or pay
9 for property at the business location of the seller, the point of delivery is the location
10 where the purchaser receives the property. If a purchaser is physically present at the
11 business location of the seller and pays for property, the point of delivery is the
12 location where the purchaser paid for the property, even if the property is delivered to
13 another location. If a purchaser does not receive a service at the business location of a
14 seller, the point of delivery is the location where the purchaser receives the service. If
15 property or a service is transferred electronically to a purchaser or if the seller does not
16 have a delivery location for the purchaser, the point of delivery is the billing address
17 of the purchaser. A person temporarily possessing property for the purpose of shipping
18 that property is not considered to have received the property. In this subsection,

19 (1) "receive" means

20 (A) to take possession of property that is not a digital good;

21 (B) to first make use of a service;

22 (C) to take possession or first make use of a digital good,

23 whichever comes first."

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Page 7, line 10:

Delete "A"

Insert "(a) Except as provided in (b) of this section, a"

Page 7, line 12:

Delete "full credit for"

Insert "credit for an amount not to exceed"

Page 7, following line 13:

Insert a new subsection to read:

"(b) A purchaser may not receive a credit under (a) of this section unless the state to which the sales or use tax is paid allows a purchaser to take a credit that is substantially similar to the credit in (a) of this section for sales or use tax paid in this state."

12

33-LS0376\B.20
Nauman
5/10/23

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE CARPENTER

TO: CSHB 109(W&M), Draft Version "B"

1 Page 7, following line 8:

2 Insert a new subsection to read:

3 "(o) Fuel used to heat a residence is exempt from a tax imposed under this
4 chapter."