

SENATE BILL NO. 306

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - SECOND SESSION

BY SENATORS DONLEY, Miller

Introduced: 2/16/98

Referred: HESS, Judiciary

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to the authority to claim a child who is the subject of a child
2 support order as a dependent for purposes of a federal income tax exemption;
3 relating to certification of child support arrears; amending Rule 90.3, Alaska Rules
4 of Civil Procedure."

5 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

6 * **Section 1.** AS 25.27 is amended by adding a new section to read:

7 **Sec. 25.27.107. Certification of arrears.** Within 30 days after receipt of a
8 written request from an obligee or an obligee's personal representative, the agency shall
9 provide the obligee with a document that certifies whether or not the obligor was, at
10 the end of the most recent calendar year,

11 (1) in arrears under the support order in an amount more than four
12 times the monthly obligation under the order in cases where a payment schedule has
13 not been established for payment of continuing support and accumulated arrears under
14 the support order; or

1 (2) in arrears under a payment schedule in an amount more than four
2 times the monthly obligation under the payment schedule if a payment schedule has
3 been established for payment of continuing support and accumulated arrears under the
4 support order.

5 * **Sec. 2.** Rule 90.3, Alaska Rules of Civil Procedure, is amended by adding new
6 paragraphs to read:

7 (k) Except for a child support award determined under paragraph (i), a child
8 support award shall provide that, if entitled under federal law, the obligee is entitled,
9 at a minimum, to claim the child who is the subject of the award as a dependent for
10 the purpose of obtaining an exemption under federal income tax laws for any tax year
11 if, at the end of the year, the obligor was

12 (1) in arrears under the support order in an amount more than four
13 times the monthly obligation under the order and a payment schedule has not been
14 established for payment of continuing support and accumulated arrears under the
15 support order; or

16 (2) in arrears under a payment schedule in an amount more than four
17 times the monthly obligation under the payment schedule if a payment schedule has
18 been established for payment of continuing support and accumulated arrears under the
19 support order.

20 (l) In a support award covered by paragraph (k), the court shall require the
21 obligor to submit to the court, within 30 days of the order making the award, a signed
22 form for each tax year that will occur while a child is covered by the support award.
23 The form for each year must indicate that the obligor waives the right to claim the
24 children covered by the award as dependents for the purpose of obtaining an
25 exemption under federal income tax laws for that year. The court shall keep the forms
26 on file. On a showing by the obligee that the obligor was in arrears for a tax year, as
27 described in paragraph (k)(1) or (2), the court shall release the appropriate form to the
28 obligee.

29 * **Sec. 3.** VOTE REQUIREMENT; COURT RULE CHANGE. Because the Alaska
30 Supreme Court has adopted Rule 90.3, Alaska Rules of Civil Procedure, under its interpretive
31 authority, sec. 2 of this Act becomes law upon an affirmative vote of a majority of the

1 membership of each house of the legislature.