

CS FOR SENATE BILL NO. 306(JUD)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - SECOND SESSION

BY THE SENATE JUDICIARY COMMITTEE

Offered: 4/9/98

Referred: Finance

Sponsor(s): SENATORS DONLEY, Miller

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to the authority to claim a child as a dependent for purposes
2 of federal income tax laws; relating to certification of child support arrears."

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

4 * **Section 1.** AS 25.24 is amended by adding a new section to read:

5 **Sec. 25.24.152. Children as dependents for tax purposes.** (a) In an action
6 for divorce, legal separation, or annulment, or to declare a marriage void, the court
7 may not unconditionally grant to a noncustodial parent the right to claim a child as a
8 dependent under federal income tax laws. The court may grant a noncustodial parent
9 the right to claim a child as a dependent under federal tax laws for a tax year if the
10 noncustodial parent satisfies the requirements of federal law and was not in arrears at
11 the end of the tax year in an amount more than four times the monthly obligation
12 under

13 (1) a support order applicable to the child in cases where a payment
14 schedule has not been established for payment of continuing support and accumulated

1 arrears under the support order; or

2 (2) a payment schedule if a payment schedule has been established for
3 payment of continuing support and accumulated arrears under a support order
4 applicable to the child.

5 (b) In this section, "noncustodial parent" means the parent who has actual
6 physical custody of the child for less time than the other parent.

7 * **Sec. 2.** AS 25.24 is amended by adding a new section to read:

8 **Sec. 25.24.232. Children as dependents for tax purposes.** (a)

9 Notwithstanding other provisions of AS 25.24.200 - 25.24.260, the court may not grant
10 a final decree of dissolution that incorporates an agreement between the parties if the
11 agreement unconditionally entitles a noncustodial parent to claim a child as a
12 dependent under federal income tax laws. The court may incorporate into the decree
13 of dissolution an agreement between the parties that entitles a noncustodial parent to
14 claim a child as a dependent under federal tax laws for a tax year if the noncustodial
15 parent satisfies the requirements of federal law and was not in arrears at the end of the
16 tax year in an amount more than four times the monthly obligation under

17 (1) a support order applicable to the child in cases where a payment
18 schedule has not been established for payment of continuing support and accumulated
19 arrears under the support order; or

20 (2) a payment schedule if a payment schedule has been established for
21 payment of continuing support and accumulated arrears under a support order
22 applicable to the child.

23 (b) In this section, "noncustodial parent" means the parent who has actual
24 physical custody of the child for less time than the other parent.

25 * **Sec. 3.** AS 25.27 is amended by adding a new section to read:

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

30 (1) in arrears under the support order in an amount more than four
31 times the monthly obligation under the order in cases where a payment schedule has

1 not been established for payment of continuing support and accumulated arrears under
2 the support order; or

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