

SENATE BILL NO. 349

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - SECOND SESSION

BY THE SENATE RULES COMMITTEE BY REQUEST

Introduced: 3/30/98

Referred: Labor and Commerce, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act exempting services of certain sports officials at amateur sporting events
2 from coverage under the Alaska Employment Security Act; and providing for an
3 effective date."

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

5 * **Section 1.** AS 23.20.526(a) is amended by adding a new paragraph to read:

6 (22) services performed in the employ of an organization that is exempt
7 from federal income tax under 26 U.S.C. 501(a) in an officiating capacity at amateur
8 sporting events for which the organization agrees to provide officiating services.

9 * **Sec. 2.** This Act applies to services performed after the later of the effective date of this
10 Act or December 31, 1998.

11 * **Sec. 3.** This Act does not take effect unless the Federal Unemployment Tax Act (26
12 U.S.C. 3300 - 3311) is amended on or before December 31, 1999, to exempt from the
13 definition of employment in that Act officiating services performed at amateur sporting events
14 as described in sec. 1 of this Act.

1 * **Sec. 4.** If this Act takes effect as described in sec. 3 of this Act, it takes effect on the
2 later of the following dates:
3 (1) immediately under AS 01.10.070(c); or
4 (2) the day on which the amendment to the Federal Unemployment Tax Act
5 described in sec. 3 of this Act takes effect.