

**CS FOR SENATE BILL NO. 349(L&C)**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - SECOND SESSION

BY THE SENATE LABOR AND COMMERCE COMMITTEE

Offered: 4/8/98  
Referred: Finance

Sponsor(s): SENATE RULES COMMITTEE BY REQUEST

**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 the state, including the  
7 University of Alaska, a political subdivision of the state, or an organization that is  
8 exempt from federal income tax under 26 U.S.C. 501(a) in an officiating capacity at  
9 amateur sporting events for which the state, political subdivision, or organization  
10 agrees to provide officiating services.

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

13 \* **Sec. 3.** This Act does not take effect unless the Federal Unemployment Tax Act (26  
14 U.S.C. 3300 - 3311) is amended on or before December 31, 1999, to exempt from the

1 definition of employment in that Act officiating services performed at amateur sporting events  
2 as described in sec. 1 of this Act.

3 \* **Sec. 4.** If this Act takes effect as described in sec. 3 of this Act, it takes effect on the  
4 later of the following dates:

5 (1) immediately under AS 01.10.070(c); or

6 (2) the day on which the amendment to the Federal Unemployment Tax Act  
7 described in sec. 3 of this Act takes effect.