

**CS FOR SENATE BILL NO. 125(FIN)**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FIFTH LEGISLATURE - FIRST SESSION

BY THE SENATE FINANCE COMMITTEE

Offered: 5/3/07

Referred: Rules

Sponsor(s): SENATE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to the accounting and payment of contributions under the retirement**  
2 **plans of the Public Employees' Retirement System of Alaska and the Teachers'**  
3 **Retirement System, to calculations of contributions under those retirement plans, and to**  
4 **participation in, and termination of and amendments to participation in, the defined**  
5 **benefit plans of those systems; relating to employer contributions to the health**  
6 **reimbursement arrangement plan; making conforming amendments; and providing for**  
7 **an effective date."**

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

9 \* **Section 1.** AS 14.25.070 is repealed and reenacted to read:

10 **Sec. 14.25.070. Contributions by employers.** (a) Each employer shall  
11 contribute to the system every payroll period an amount calculated by applying a rate  
12 of 12.56 percent to the total of all base salaries paid by the employer to active  
13 members of the system, including any adjustments to contributions required by

1 AS 14.25.173(a).

2 (b) The employer shall transmit the contributions calculated in (a) of this  
3 section to the administrator in accordance with AS 14.25.065. The administrator shall  
4 allocate contributions received for full payment of

5 (1) the actuarially determined employer normal cost for the plan; and

6 (2) all contributions required by AS 14.25.350 and AS 39.30.370 for  
7 the fiscal year.

8 (c) If, after allocation of contributions under (b) of this section, a portion of  
9 the employer contributions remains, the administrator shall apply that remaining  
10 portion toward payment of the past service liability of the plan.

11 (d) Notwithstanding (a) of this section, the annual employer contribution rate  
12 may not be less than the rate sufficient to allow payment of the employer normal cost  
13 and the employer contributions required under AS 14.25.350 and AS 39.30.370.

14 (e) An employer of a retired member rehired under AS 14.20.135 shall include  
15 that member's base salary when calculating the contribution amount established in (a)  
16 of this section.

17 (f) In this section, "normal cost" means the cost of providing the benefits  
18 expected to be credited, with respect to service, to all active members of the plan  
19 during the year beginning after the last valuation date.

20 \* **Sec. 2.** AS 14.25 is amended by adding a new section to read:

21 **Sec. 14.25.085. Additional state contributions.** In addition to the  
22 contributions that the state is required to make under AS 14.25.070 as an employer,  
23 the state shall contribute to the plan each July 1 or, if funds are not available on July 1,  
24 as soon after July 1 as funds become available, an amount for the ensuing fiscal year  
25 that, when combined with the total employer contributions that the administrator  
26 estimates will be allocated under AS 14.25.070(c), is sufficient to pay the plan's past  
27 service liability at the contribution rate adopted by the board under AS 37.10.220 for  
28 that fiscal year.

29 \* **Sec. 3.** AS 14.25.220 is amended by adding new paragraphs to read:

30 (46) "past service liability" means the actuarially determined excess of  
31 the accrued liability of the plan over the value of the plan's assets, as of the date of the

1 last actuarial valuation;

2 (47) "system" means all retirement plans established under the  
3 teachers' retirement system.

4 \* **Sec. 4.** AS 14.25.350(d) is amended to read:

5 (d) An employer shall also make contributions to the health reimbursement  
6 arrangement plan under AS 39.30.370 [AS 39.30.300].

7 \* **Sec. 5.** AS 39.35.100 is repealed and reenacted to read:

8 **Sec. 39.35.100. Accounting.** (a) The commissioner shall establish and  
9 maintain an adequate system of accounts and records for the plan. The accounts and  
10 records shall be integrated with the accounts, records, and procedures of the employers  
11 to the end that they operate most effectively and at minimum expense, and that  
12 duplication of records and accounts is avoided.

13 (b) An individual account shall be maintained for each employee to record the  
14 amount of the employee's mandatory contributions collected under AS 39.35.160(a).  
15 As of the last day of each calendar year and of each fiscal year, this account shall be  
16 credited with interest by applying the prescribed rate of interest, as determined by the  
17 board, to the balance in the account as of that date. When the employee is appointed to  
18 retirement, the amount held in the individual account shall be used first to fully  
19 finance the benefits paid. Once this account has been exhausted, the plan shall fully  
20 finance the benefits paid that were not financed by the employee's individual account.

21 (c) An individual account shall be maintained for each employee to record the  
22 amount of the employee's voluntary contributions to an employee savings account  
23 under AS 39.35.180. As of the last day of each calendar year and of each fiscal year,  
24 this account shall be credited with interest by applying the prescribed rate of interest,  
25 as determined by the board, to the balance in the account as of that date. Amounts that,  
26 before termination of employment, are withdrawn by an employee from the  
27 employee's savings account shall be charged to that account. When an employee is  
28 appointed to retirement, the amount held in the employee's savings account shall be  
29 paid in accordance with AS 39.35.395.

30 \* **Sec. 6.** AS 39.35.115 is amended by adding new subsections to read:

31 (d) The retirement plan set out in AS 39.35.095 - 39.35.680 is a joint

1 contributory plan.

2 (e) If, upon termination of the plan, all liabilities of the plan have been  
3 satisfied, any excess assets revert to the employers, as determined by the  
4 administrator, subject to the approval of the termination by the Internal Revenue  
5 Service.

6 \* **Sec. 7.** AS 39.35.125(a) is amended to read:

7 (a) An elected official of the state or of a political subdivision of the state if  
8 the political subdivision has elected under AS 39.35.600 - 39.35.650 [AS 39.35.550 -  
9 39.35.650] to designate elected officials in the classifications of employees entitled to  
10 participate in the plan is included in the plan unless the official files a written waiver  
11 of coverage with the administrator. A waiver under this subsection waives coverage of  
12 future employment as an elected official, regardless of any change of employer. An  
13 elected official may file a waiver under this subsection at any time after election to  
14 office, including the period before taking the oath of office. An elected official may  
15 revoke a waiver under this subsection by filing a written revocation with the  
16 administrator. A revocation under this subsection operates prospectively only, and the  
17 elected official may not receive credited service for service as an elected official while  
18 the waiver was in effect. There is no limit on the number of times an elected official  
19 may file a waiver or revocation under this subsection.

20 \* **Sec. 8.** AS 39.35.160(c) is amended to read:

21 (c) An employee who has made an election under AS 39.35.300(c) or  
22 39.35.310(c) to have the employee's years of service as a noncertificated employee of  
23 a state boarding school, of a school district or regional educational attendance area, of  
24 the special education service agency, or of the Alaska Vocational Technical Center  
25 determined by reference to AS 14.25.220 shall pay a contribution surcharge for that  
26 service. The amount of the surcharge is the difference between the amount the  
27 employer would have had to contribute under AS 39.35.255 - 39.35.290  
28 [AS 39.35.250 - 39.35.290] for the employee when treating the employee's credited  
29 service as service earned under AS 39.35.300(c) or 39.35.310(c) less the amount the  
30 employer would have had to contribute under AS 39.35.255 - 39.35.290  
31 [AS 39.35.250 - 39.35.290] without treating the employee's credited service as service

1 earned under AS 39.35.300(c) or 39.35.310(c).

2 \* **Sec. 9.** AS 39.35 is amended by adding a new section to read:

3 **Sec. 39.35.255. Contributions by employers.** (a) Each employer shall  
4 contribute to the system every payroll period an amount calculated by applying a rate  
5 of 22 percent of the greater of the total of all base salaries

6 (1) paid by the employer to employees who are active members of the  
7 system, including any adjustments to contributions required by AS 39.35.520; or

8 (2) paid by the employer to employees who were active members of  
9 the system during the corresponding payroll period for the fiscal year ending June 30,  
10 2007.

11 (b) The administrator shall allocate contributions received for full payment of

12 (1) the actuarially determined employer normal cost for the plan; and

13 (2) all contributions required by AS 39.30.370 and AS 39.35.750 for  
14 the fiscal year.

15 (c) If, after allocation of contributions under (b) of this section, a portion of  
16 the employer contributions remains, the administrator shall apply that remaining  
17 portion toward payment of the past service liability of the plan.

18 (d) Notwithstanding (a) of this section, the annual employer contribution rate  
19 may not be less than the rate sufficient to allow payment of the employer normal cost  
20 and the employer contributions required under AS 39.30.370 and AS 39.35.750.

21 (e) An employer of a retired member rehired under AS 39.35.150 shall include  
22 that member's base salary when calculating the contribution amount established in (a)  
23 of this section.

24 (f) In this section, "normal cost" means the cost of providing the benefits  
25 expected to be credited, with respect to service, to all active members of the plan  
26 during the year beginning after the last valuation date.

27 \* **Sec. 10.** AS 39.35.280 is repealed and reenacted to read:

28 **Sec. 39.35.280. Additional state contributions.** In addition to the  
29 contributions that the state is required to make under AS 39.35.255 as an employer,  
30 the state shall contribute to the plan each July 1 or, if funds are not available on July 1,  
31 as soon after July 1 as funds become available, an amount for the ensuing fiscal year

1 that, when combined with the total employer contributions that the administrator  
 2 estimates will be allocated under AS 39.35.255(c), is sufficient to pay the plan's past  
 3 service liability at the contribution rate adopted by the board under AS 37.10.220 for  
 4 that fiscal year.

5 \* **Sec. 11.** AS 39.35.520(a) is amended to read:

6 (a) When a change or error is made in the records maintained by the plan or in  
 7 the contributions made on behalf of an employee or an error is made in computing a  
 8 benefit, and, as a result, an employee or beneficiary is entitled to receive from the plan  
 9 more or less than the employee would have been entitled to receive had the records or  
 10 contributions been correct or had the error not been made, (1) the records,  
 11 contributions, or error shall be corrected, and (2) as far as practicable, future payments  
 12 or benefit entitlement shall be adjusted so that the actuarial equivalent of the pension  
 13 or benefit to which the employee or beneficiary was correctly entitled shall be paid.  
 14 An adjustment to contributions shall be picked up by the employer under  
 15 AS 39.35.160 or treated as an adjustment to the employer's contributions under  
 16 AS 39.35.255 [AS 39.35.270], depending upon the nature of the adjustment. If no  
 17 future payment is due, a person who was paid any amount to which the person was not  
 18 entitled is liable for repayment of that amount, and a person who was not paid the full  
 19 amount to which the person was entitled shall be paid the balance of that amount.

20 \* **Sec. 12.** AS 39.35.610 is amended by adding a new subsection to read:

21 (b) If contributions are not submitted within the prescribed time limit, the  
 22 amount of contributions and interest due may be claimed by the administrator from  
 23 any agency of the state or political subdivision that has in its possession funds of the  
 24 employer or that is authorized to disburse funds to the employer that are not restricted  
 25 by statute or appropriation to a specific purpose. The amount claimed shall be certified  
 26 by the administrator as sufficient to pay the contributions and interest due from the  
 27 employer, and the agency shall submit the amount claimed, or the amount of funds of  
 28 the employer subject to the administrator's claim that are in the agency's possession,  
 29 whichever is less, to the administrator for deposit in the appropriate accounts. After  
 30 the agency submits this amount to the administrator, the employer may appeal the  
 31 administrator's claim to the office of administrative hearings (AS 44.64). If an appeal

1 is timely filed, the administrator shall hold the submitted funds in an escrow account  
 2 pending a final decision on the appeal.

3 \* **Sec. 13.** AS 39.35.615(a) is amended to read:

4 (a) A political subdivision or public organization may request that its  
 5 participation agreement be amended. The request may be made only after adoption of  
 6 a resolution by the legislative body of the political subdivision and approval of the  
 7 resolution by the person required by law to approve the resolution, or, in the case of a  
 8 public organization, after adoption of a resolution by the governing body of that public  
 9 organization. A certified copy of the resolution shall be filed with the administrator.

10 **An employer may not award past service to employees added to its participation**  
 11 **agreement. When an employer requests to amend its participation agreement to**  
 12 **add an elected official, the plan may cover that elected official only if the**  
 13 **employer pays compensation to the elected official, for services as an elected**  
 14 **official, in the amount of at least \$2,001 a month.** If a political subdivision or public

15 organization amends its participation agreement so as to terminate coverage of a  
 16 department, group, or other classification of employees, each employee whose  
 17 coverage is so terminated, regardless of the employee's employment status at the date  
 18 of termination, shall be considered fully vested in actuarially adjusted accrued  
 19 retirement benefits as of the date of termination, unless

20 (1) the employee's contributions have been refunded; or

21 (2) the political subdivision or public organization amended its  
 22 participation agreement to exclude coverage for the affected department, group, or  
 23 other classification of employees at the written request of a majority of the employees  
 24 employed in that department, group, or other classification at the time the request was  
 25 made.

26 \* **Sec. 14.** AS 39.35.615(f) is amended to read:

27 (f) Termination of coverage of a department, group, or other classification of  
 28 employees does not bar future coverage of that department, group, or classification **if**  
 29 **the employer is current with payments on amounts due under AS 39.35.625.** If  
 30 coverage of a department, group, or classification is terminated under (a) of this  
 31 section and the employer later amends its participation agreement to provide renewed

1 coverage of that department, group, or classification, an affected employee may be  
2 credited only with future service.

3 \* **Sec. 15.** AS 39.35.620(h) is amended to read:

4 (h) Termination of an employer's participation in the plan does not bar future  
5 participation in the system [PLAN] by that employer **if the employer is current with**  
6 **payments on amounts due under AS 39.35.625.** If a previously terminated employer  
7 returns to the **system, the employer may only participate in the plan established**  
8 **under AS 39.35.700 - 39.35.990. Employees** [PLAN EMPLOYEES] may be credited  
9 **under AS 39.35.700 - 39.35.990** only with service subsequent to the date of return.  
10 [ADJUSTMENTS MADE TO THE ACCRUED BENEFITS OF THE EMPLOYEES  
11 OF THE PREVIOUSLY TERMINATED EMPLOYER AT THE TIME OF THE  
12 TERMINATION MAY NOT BE ALTERED BY THAT EMPLOYER'S RETURN  
13 TO PARTICIPATION IN THE PLAN.]

14 \* **Sec. 16.** AS 39.35 is amended by adding a new section to read:

15 **Sec. 39.35.625. Termination costs.** (a) Notwithstanding AS 39.35.255, an  
16 employer that terminates participation of a department, group, or other classification  
17 of employees in the plan under AS 39.35.615 or that terminates participation in the  
18 plan under AS 39.35.620 shall pay to the plan each payroll period until the past service  
19 liability of the plan is extinguished an amount calculated by applying the current past  
20 service contribution rate adopted by the board to the greater of total base salaries paid

21 (1) during the payroll period to employees in positions for which  
22 coverage has been terminated;

23 (2) at the time of termination to employees in positions for which  
24 coverage has been terminated; or

25 (3) during the corresponding payroll period for the fiscal year ending  
26 June 30, 2007, to employees in positions for which coverage has been terminated.

27 (b) Notwithstanding (a) of this section, the administrator may enter into a  
28 payment plan acceptable to the administrator for payment of an employer's liability for  
29 termination costs. Termination costs not paid as prescribed by (a) of this section or in  
30 accordance with an approved payment plan may be collected by the administrator in  
31 accordance with AS 39.35.610(b).



1 (c) An employer requesting termination of all participation in the plan,  
 2 termination of participation in the plan of a department, group, or other classification  
 3 of employees, or a payment plan for payment of termination costs shall pay the cost  
 4 associated with obtaining a termination cost study associated with the employer's  
 5 termination.

6 \* **Sec. 17.** AS 39.35.650 is amended to read:

7 **Sec. 39.35.650. Refunds to employers.** An employer may not receive an  
 8 amount from the plan, except as provided under **AS 39.35.115(e)** [AS 39.35.615(e)  
 9 AND 39.35.620(g)].

10 \* **Sec. 18.** AS 39.35.680 is amended by adding a new paragraph to read:

11 (43) "past service liability" means the actuarially determined excess of  
 12 the accrued liability of the plan over the value of the plan's assets, as of the date of the  
 13 last actuarial valuation.

14 \* **Sec. 19.** AS 39.35.750(d) is amended to read:

15 (d) An employer shall also make contributions to the health reimbursement  
 16 arrangement plan under **AS 39.30.370** [AS 39.30.300].

17 \* **Sec. 20.** AS 39.35.250, 39.35.260, 39.35.270, 39.35.550, 39.35.560, 39.35.570, 39.35.580,  
 18 39.35.590, 39.35.615(d), 39.35.615(e), 39.35.620(c), 39.35.620(f), and 39.35.620(g) are  
 19 repealed.

20 \* **Sec. 21.** The uncodified law of the State of Alaska is amended by adding a new section to  
 21 read:

22 **TRANSITION.** (a) Notwithstanding AS 39.35.255, as enacted by sec. 9 of this Act,  
 23 the employer contributions under AS 39.35.255(a) for the fiscal year ending June 30, 2008,  
 24 shall be calculated separately for certain employers by applying an independent percentage to  
 25 the annual total of base salaries paid by the employer to employees who are active members  
 26 of the public employees' retirement system and to employees who are retired members who  
 27 are rehired under AS 39.35.150. The employers subject to this separate calculation and the  
 28 independent percentages that apply to each are

- 29 (1) the City of Akutan, 13.32 percent;  
 30 (2) the Aleutian Housing Authority, 14.95 percent;  
 31 (3) the Aleutian Region School District, 13.32 percent;

- 1 (4) the Aleutians East Borough, 3.24 percent;
- 2 (5) the City of Allakaket, 14.48 percent;
- 3 (6) the Municipality of Anchorage; 21.51 percent;
- 4 (7) the City of Anderson, 13.32 percent;
- 5 (8) the Annette Islands School District, 13.32 percent;
- 6 (9) the Baranof Island Housing Authority, 13.32 percent;
- 7 (10) the City of Barrow, 13.47 percent;
- 8 (11) the Bartlett Regional Hospital, 17.20 percent;
- 9 (12) the Bering Straits Regional Housing Authority, 14.77 percent;
- 10 (13) the City of Bethel, 10.33 percent;
- 11 (14) the Bristol Bay Borough, 17.95 percent;
- 12 (15) the Bristol Bay Housing Authority, 15.06 percent;
- 13 (16) the Cook Inlet Housing Authority, 15.06 percent;
- 14 (17) the Copper River Basin Regional Housing Authority, 14.76 percent;
- 15 (18) the City of Cordova, 12.85 percent;
- 16 (19) the City of Delta Junction, 13.31 percent;
- 17 (20) the Denali Borough, 3.07 percent;
- 18 (21) the City of Egegik, 15.84 percent;
- 19 (22) the City of Fort Yukon, 13.32 percent;
- 20 (23) the City of Galena, 9.64 percent;
- 21 (24) the City of Hooper Bay, 13.32 percent;
- 22 (25) the City of Huslia, 17.68 percent;
- 23 (26) the Ilisagvik College, 13.90 percent;
- 24 (27) the Interior Regional Housing Authority, 14.23 percent;
- 25 (28) the Inter-Island Ferry Authority, 13.36 percent;
- 26 (29) the City of Kachemak, 4.92 percent;
- 27 (30) the Kenai Peninsula Borough, 17.11 percent;
- 28 (31) the Ketchikan Gateway Borough, 13.04 percent;
- 29 (32) the City of Ketchikan, 12.03 percent;
- 30 (33) the City of Klawock, 9.59 percent;
- 31 (34) the Kodiak Island Borough, 4.55 percent;

- 1 (35) the City of Kodiak, 14.88 percent;
- 2 (36) the City of Kotzebue, 13.32 percent;
- 3 (37) the City of Koyuk, 14.48 percent;
- 4 (38) the Lake and Peninsula Borough, 9.25 percent;
- 5 (39) the City of Mekoryuk, 13.32 percent;
- 6 (40) the City of Mountain Village, 13.32 percent;
- 7 (41) the Nenana City School District, 17.79 percent;
- 8 (42) the City of Noorvik, 13.45 percent;
- 9 (43) the North Pacific Rim Housing Authority, 14.70 percent;
- 10 (44) the City of North Pole, 15.55 percent;
- 11 (45) the Northwest Arctic Borough, 14.19 percent;
- 12 (46) the Northwest Arctic Borough School District, 15.00 percent;
- 13 (47) the Northwest Inupiat Housing Authority, 15.17 percent;
- 14 (48) the City of Palmer, 13.33 percent;
- 15 (49) the Pelican City School District, 13.32 percent;
- 16 (50) the City of Petersburg, 12.20 percent;
- 17 (51) the Petersburg Medical Center, 15.89 percent;
- 18 (52) the City of Quinhagak, 1.15 percent;
- 19 (53) the Saint Mary's School District, 13.32 percent;
- 20 (54) the City of Saxman, 17.53 percent;
- 21 (55) the City of Seldovia, 16.64 percent;
- 22 (56) the City of Seward, 12.66 percent;
- 23 (57) the Skagway City School District, 16.44 percent;
- 24 (58) the City of Soldotna, 13.04 percent;
- 25 (59) the Tagiugmiullu Nunamiullu Housing Authority, 13.32 percent;
- 26 (60) the City of Tanana, 1.60 percent;
- 27 (61) the Tanana School District, 16.59 percent;
- 28 (62) the Tlingit-Haida Regional Housing Authority, 18.39 percent;
- 29 (63) the City of Unalakleet, 9.94 percent;
- 30 (64) the City of Upper Kalskag, 14.48 percent;
- 31 (65) the City of Valdez, 17.15 percent;

- 1 (66) the City of Whittier, 15.00 percent;
- 2 (67) the City and Borough of Yakutat, 18.94 percent;
- 3 (68) the Yakutat School District, 15.49 percent;
- 4 (69) the Yukon/Koyukuk School District, 13.70 percent;
- 5 (70) the Yukon Flats School District, 13.32 percent;
- 6 (71) the Yupiit School District, 14.52 percent.

7 (b) Notwithstanding AS 39.35.255, as enacted by sec. 9 of this Act, the employer  
 8 contributions under AS 39.35.255(a) for the fiscal years ending June 30, 2009, June 30, 2010,  
 9 June 30, 2011, and June 30, 2012, shall be calculated separately for certain employers by  
 10 applying an independent percentage to the annual total of base salaries paid by the employer  
 11 to employees who are active members of the public employees' retirement system and to  
 12 employees who are retired members who are rehired under AS 39.35.150. The employers  
 13 subject to this separate calculation and the independent percentages that apply to each are

- 14 (1) the City of Akutan, 13.32 percent;
- 15 (2) the Aleutian Housing Authority, 14.95 percent;
- 16 (3) the Aleutian Region School District, 13.32 percent;
- 17 (4) the Aleutians East Borough, 15.23 percent;
- 18 (5) the City of Allakaket, 14.48 percent;
- 19 (6) the City of Anderson, 13.32 percent;
- 20 (7) the Annette Islands School District, 13.32 percent;
- 21 (8) the Baranof Island Housing Authority, 13.32 percent;
- 22 (9) the City of Barrow, 17.26 percent;
- 23 (10) the Bartlett Regional Hospital, 17.20 percent;
- 24 (11) the Bering Straits Regional Housing Authority, 14.77 percent;
- 25 (12) the City of Bethel, 15.08 percent;
- 26 (13) the Bristol Bay Regional Housing Authority, 15.06 percent;
- 27 (14) the Cook Inlet Housing Authority, 15.06 percent;
- 28 (15) the Copper River Basin Regional Housing Authority, 14.76 percent;
- 29 (16) the City of Delta Junction, 14.47 percent;
- 30 (17) the City of Fort Yukon, 13.32 percent;
- 31 (18) the City of Galena, 13.40 percent;

- 1 (19) the City of Hooper Bay, 13.32 percent;
- 2 (20) the Ilisagvik College, 13.90 percent;
- 3 (21) the Interior Regional Housing Authority, 14.23 percent;
- 4 (22) the Inter-Island Ferry Authority, 13.36 percent;
- 5 (23) the City of Klawock, 14.35 percent;
- 6 (24) the City of Kotzebue, 13.32 percent;
- 7 (25) the City of Koyuk, 14.48 percent;
- 8 (26) the City of Mekoryuk, 13.32 percent;
- 9 (27) the City of Mountain Village, 13.32 percent;
- 10 (28) the Nenana City School District, 17.79 percent;
- 11 (29) the City of Noorvik, 13.45 percent.
- 12 (30) the North Pacific Rim Housing Authority, 14.70 percent;
- 13 (31) the Northwest Arctic Borough, 14.19 percent;
- 14 (32) the Northwest Arctic Borough School District, 15.00 percent;
- 15 (33) the Northwest Inupiat Housing Authority, 15.17 percent;
- 16 (34) the Pelican City School District, 13.32 percent;
- 17 (35) the Petersburg Medical Center, 15.89 percent;
- 18 (36) the City of Quinhagak, 13.32 percent;
- 19 (37) the Saint Mary's City School District, 13.32 percent;
- 20 (38) the City of Seldovia, 16.64 percent;
- 21 (39) the Skagway City School District, 16.44 percent;
- 22 (40) the City of Soldotna, 13.04 percent;
- 23 (41) the Tagiugmiullu Nunamiullu Housing Authority, 13.32 percent;
- 24 (42) the City of Tanana, 13.32 percent;
- 25 (43) the Tanana School District, 16.59 percent;
- 26 (44) the Tlingit-Haida Regional Housing Authority, 18.39 percent;
- 27 (45) the City of Upper Kalskag, 14.48 percent;
- 28 (46) the City of Whittier, 15.00 percent;
- 29 (47) the Yakutat School District, 15.49 percent;
- 30 (48) the Yukon/Koyukuk School District, 13.70 percent;
- 31 (49) the Yukon Flats School District, 13.32 percent;

1 (50) the Yupiit School District, 14.52 percent.

2 \* **Sec. 22.** The uncodified law of the State of Alaska is amended by adding a new section to  
3 read:

4 TRANSITION: REGULATIONS. The Department of Administration and the  
5 Department of Revenue may proceed to adopt regulations to implement their respective  
6 provisions of this Act.

7 \* **Sec. 23.** Sections 21 and 22 of this Act take effect immediately under AS 01.10.070(c).

8 \* **Sec. 24.** Except as provided in sec. 23 of this Act, this Act takes effect July 1, 2007.