

**HOUSE BILL NO. 268**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SEVENTH LEGISLATURE - SECOND SESSION

**BY REPRESENTATIVES GARDNER, TUCK, AND KAWASAKI, Kerttula**

**Introduced: 1/17/12**

**Referred: Labor and Commerce, Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to reporting requirements for credits against the oil and gas**  
2 **production tax and oil and gas exploration, production, and pipeline transportation**  
3 **property taxes; and relating to the authority of the Department of Labor and Workforce**  
4 **Development to audit information reported by an employer claiming a credit."**

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

6 **\* Section 1.** AS 43.99 is amended by adding a new section to read:

7 **Sec. 43.99.020. Information reporting.** (a) An employer subject to tax under  
8 AS 43.55.011 or AS 43.56.010 and claiming a tax credit under AS 43.55 or AS 43.56,  
9 the basis of which is an expenditure that creates new jobs in the state, shall, at the time  
10 the credit is claimed, provide to the Department of Labor and Workforce Development  
11 a record of the number of new jobs created by the expenditure and the number of those  
12 jobs that are filled by resident workers. The Department of Labor and Workforce  
13 Development may conduct audits under this subsection concurrent with audits or  
14 investigations of the department under this title.

- 1                   (b) In this section, "resident worker" means an individual who
- 2                               (1) is physically present in the state with the intent to remain in the
- 3 state indefinitely and has a home in the state;
- 4                               (2) demonstrates that intent by maintaining a residence in the state; and
- 5                               (3) possesses a resident fishing, trapping, or hunting license, or
- 6 receives a permanent fund dividend.