

AMENDMENT #11

OFFERED IN THE HOUSE
TO: CSHB 247(FIN)

BY REPRESENTATIVE GUTTENBERG

1 Page 1, line 1, following "tax;": *(title amendment)*

2 Insert "relating to information concerning tax credits and tax credit certificates;"

3

4 Page 3, following line 4:

5 Insert a new bill section to read:

6 **"* Sec. 6.** AS 40.25.100(a) is amended to read:

7 (a) Information in the possession of the Department of Revenue that discloses
8 the particulars of the business or affairs of a taxpayer or other person, including
9 information under AS 38.05.020(b)(11) that is subject to a confidentiality agreement
10 under AS 38.05.020(b)(12), is not a matter of public record, except as provided in
11 AS 43.05.230(i) - (n) [AS 43.05.230(i) OR (k)] or for purposes of investigation and
12 law enforcement. The information shall be kept confidential except when its
13 production is required in an official investigation, administrative adjudication under
14 AS 43.05.405 - 43.05.499, or court proceeding. These restrictions do not prohibit the
15 publication of statistics presented in a manner that prevents the identification of
16 particular reports and items, prohibit the publication of tax lists showing the names of
17 taxpayers who are delinquent and relevant information that may assist in the collection
18 of delinquent taxes, or prohibit the publication of records, proceedings, and decisions
19 under AS 43.05.405 - 43.05.499."

20

21 Renumber the following bill sections accordingly.

22

23 Page 4, following line 1:

1 Insert a new bill section to read:

2 **** Sec. 8.** AS 43.05.230 is amended by adding new subsections to read:

3 (l) The following information for persons claiming a credit under AS 43.55 or
4 applying to the department for the purchase of a transferable tax credit certificate
5 under AS 43.55.028 is public unless the department determines that the information
6 meets an exception under AS 40.25.120(a):

7 (1) the name of each person

8 (A) claiming a credit under AS 43.55;

9 (B) from whom the department purchases a transferable tax
10 credit certificate under AS 43.55.028; and

11 (2) the amount of each

12 (A) credit under AS 43.55 claimed by the person in the
13 calendar year, except for the credit in AS 43.55.024(j); and

14 (B) transferable tax credit certificate purchased from the person
15 under AS 43.55.028.

16 (m) A person may not claim a credit under AS 43.55 or apply to the
17 department for the purchase of a transferable tax credit certificate under AS 43.55.028
18 unless the person has signed an agreement with the department acknowledging the
19 application of (l) of this section.

20 (n) Within five days after claiming a credit under AS 43.55 or applying to the
21 department for the purchase of a tax credit certificate or a refund or payment under
22 AS 43.55.028, a person may request that the department determine whether the
23 information under (l) of this section qualifies for an exception under AS 40.25.120(a).
24 The department shall make a determination and provide written notice to the person
25 within 10 days after a request under this subsection. Notwithstanding AS 43.05.240, a
26 determination under this subsection is a final administrative decision subject to review
27 by a superior court under AS 44.62 (Administrative Procedure Act)."

28
29 Renumber the following bill sections accordingly.

30
31 Page 35, line 10:

1 Delete "Sections 7 - 9, 26, and 27"

2 Insert "Sections 9 - 11, 28, and 29"

3

4 Page 35, lines 15 - 16:

5 Delete "sec. 42"

6 Insert "sec. 44"

7

8 Page 35, line 17:

9 Delete "secs. 17, 18, 28, 35, and 36"

10 Insert "secs. 19, 20, 30, 37, and 38"

11

12 Page 35, line 18:

13 Delete "sec. 42"

14 Insert "sec. 44"

15

16 Page 35, line 21:

17 Delete "sec. 42"

18 Insert "sec. 44"

19

20 Page 35, line 23:

21 Delete "sec. 42"

22 Insert "sec. 44"

23

24 Page 35, line 26:

25 Delete "sec. 42"

26 Insert "sec. 44"

27

28 Page 35, line 29:

29 Delete "sec. 42"

30 Insert "sec. 44"

31

1 Page 35, line 31:

2 Delete "sec. 42"

3 Insert "sec. 44"

4

5 Page 36, line 4:

6 Delete "sec. 33"

7 Insert "sec. 35"

8

9 Page 36, line 5:

10 Delete "sec. 42"

11 Insert "sec. 44"

12

13 Page 36, line 7:

14 Delete "sec. 42"

15 Insert "sec. 44"

16

17 Page 37, line 2:

18 Delete "Sections 24, 43, and 47"

19 Insert "Sections 26, 45, and 49"

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21 Page 37, line 4:

22 Delete "Sections 17, 18, 28 - 30, 33 - 37, 39, 42, 45, and 46"

23 Insert "Sections 19, 20, 30 - 32, 35 - 39, 41, 44, 47, and 48"

24

25 Page 37, line 6:

26 Delete "secs. 49 and 50"

27 Insert "secs. 51 and 52"