

HOUSE BILL NO. 203

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE FOSTER

Introduced: 4/16/15

Referred: Education, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to a tax credit for a contribution to a foundation for the purpose of**
2 **providing fellowships, coordinating mentorships, or providing scholarships for**
3 **vocational or higher education; and providing for an effective date."**

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

5 *** Section 1.** AS 21.96.070(a) is amended to read:

6 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or
7 AS 21.66.110 for cash contributions accepted

8 (1) for direct instruction, research, and educational support purposes,
9 including library and museum acquisitions, and contributions to endowment, by an
10 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
11 four-year college accredited by a regional accreditation association;

12 (2) for secondary school level vocational education courses, programs,
13 and facilities by a school district in the state;

14 (3) for vocational education courses, programs, and facilities by a

1 state-operated vocational technical education and training school;

2 (4) for a facility or an annual intercollegiate sports tournament by a
3 nonprofit, public or private, Alaska two-year or four-year college accredited by a
4 regional accreditation association;

5 (5) for Alaska Native cultural or heritage programs and educational
6 support, including mentoring and tutoring, provided by a nonprofit agency for public
7 school staff and for students who are in grades kindergarten through 12 in the state;
8 [AND]

9 (6) for education, research, rehabilitation, and facilities by an
10 institution that is located in the state and that qualifies as a coastal ecosystem learning
11 center under the Coastal America Partnership established by the federal government;
12 **and**

13 **(7) by a nonprofit foundation incorporated in the state for the**
14 **purpose of providing fellowships, coordinating mentorships, or providing**
15 **scholarships primarily for residents of the state for vocational or higher**
16 **education.**

17 * **Sec. 2.** AS 43.20.014(a) is amended to read:

18 (a) A taxpayer is allowed a credit against the tax due under this chapter for
19 cash contributions accepted for

20 (1) direct instruction, research, and educational support purposes,
21 including library and museum acquisitions, and contributions to endowment, by an
22 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or
23 four-year college accredited by a regional accreditation association, or by a public or
24 private nonprofit elementary or secondary school in the state;

25 (2) secondary school level vocational education courses, programs, and
26 facilities by a school district in the state;

27 (3) vocational education courses, programs, equipment, and facilities
28 by a state-operated vocational technical education and training school, a nonprofit
29 regional training center recognized by the Department of Labor and Workforce
30 Development, and an apprenticeship program in the state that is registered with the
31 United States Department of Labor under 29 U.S.C. 50 - 50b (National Apprenticeship

1 Act);

2 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
3 year college accredited by a regional accreditation association or by a public or private
4 nonprofit elementary or secondary school in the state;

5 (5) Alaska Native cultural or heritage programs and educational
6 support, including mentoring and tutoring, provided by a nonprofit agency for public
7 school staff and for students who are in grades kindergarten through 12 in the state;

8 (6) education, research, rehabilitation, and facilities by an institution
9 that is located in the state and that qualifies as a coastal ecosystem learning center
10 under the Coastal America Partnership established by the federal government;

11 (7) the Alaska higher education investment fund under AS 37.14.750;

12 (8) funding a scholarship awarded by a nonprofit organization to a
13 dual-credit student to defray the cost of a dual-credit course, including the cost of

14 (A) tuition and textbooks;

15 (B) registration, course, and programmatic student fees;

16 (C) on-campus room and board at the postsecondary institution
17 in the state that provides the dual-credit course;

18 (D) transportation costs to and from a residential school
19 approved by the Department of Education and Early Development under
20 AS 14.16.200 or the postsecondary school in the state that provides the dual-
21 credit course; and

22 (E) other related educational and programmatic costs;

23 (9) constructing, operating, or maintaining a residential housing
24 facility by a residential school in the state approved by the Department of Education
25 and Early Development under AS 14.16.200;

26 (10) childhood early learning and development programs and
27 educational support to childhood early learning and development programs provided
28 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
29 district in the state, by the Department of Education and Early Development, or
30 through a state grant;

31 (11) science, technology, engineering, and math programs provided by

1 a nonprofit agency or a school district for school staff and for students in grades
2 kindergarten through 12 in the state; [AND]

3 (12) the operation of a nonprofit organization dedicated to providing
4 educational opportunities that promote the legacy of public service contributions to the
5 state and perpetuate ongoing educational programs that foster public service
6 leadership for future generations of residents of the state; **and**

7 **(13) the purpose of providing fellowships, coordinating**
8 **mentorships, or providing scholarships primarily for residents of the state for**
9 **vocational or higher education by a nonprofit foundation incorporated in the**
10 **state.**

11 * **Sec. 3.** AS 43.55.019(a) is amended to read:

12 (a) A producer of oil or gas is allowed a credit against the tax levied by
13 AS 43.55.011(e) for cash contributions accepted for

14 (1) direct instruction, research, and educational support purposes,
15 including library and museum acquisitions, and contributions to endowment, by an
16 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
17 four-year college accredited by a regional accreditation association;

18 (2) secondary school level vocational education courses, programs, and
19 facilities by a school district in the state;

20 (3) vocational education courses, programs, equipment, and facilities
21 by a state-operated vocational technical education and training school, a nonprofit
22 regional training center recognized by the Department of Labor and Workforce
23 Development, and an apprenticeship program in the state that is registered with the
24 United States Department of Labor under 29 U.S.C. 50 - 50b (National Apprenticeship
25 Act);

26 (4) a facility or an annual intercollegiate sports tournament by a
27 nonprofit, public or private, Alaska two-year or four-year college accredited by a
28 regional accreditation association;

29 (5) Alaska Native cultural or heritage programs and educational
30 support, including mentoring and tutoring, provided by a nonprofit agency for public
31 school staff and for students who are in grades kindergarten through 12 in the state;

1 (6) education, research, rehabilitation, and facilities by an institution
 2 that is located in the state and that qualifies as a coastal ecosystem learning center
 3 under the Coastal America Partnership established by the federal government; [AND]

4 (7) the Alaska higher education investment fund under AS 37.14.750;
 5 **and**

6 **(8) the purpose of providing fellowships, coordinating**
 7 **mentorships, or providing scholarships primarily for residents of the state for**
 8 **vocational or higher education by a nonprofit foundation incorporated in the**
 9 **state.**

10 * **Sec. 4.** AS 43.56.018(a) is amended to read:

11 (a) The owner of property taxable under this chapter is allowed a credit
 12 against the tax due under this chapter for cash contributions accepted for

13 (1) direct instruction, research, and educational support purposes,
 14 including library and museum acquisitions, and contributions to endowment, by an
 15 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
 16 four-year college accredited by a regional accreditation association;

17 (2) secondary school level vocational education courses, programs, and
 18 facilities by a school district in the state;

19 (3) vocational education courses, programs, and facilities by a state-
 20 operated vocational technical education and training school;

21 (4) a facility or an annual intercollegiate sports tournament by a
 22 nonprofit, public or private, Alaska two-year or four-year college accredited by a
 23 regional accreditation association;

24 (5) Alaska Native cultural or heritage programs and educational
 25 support, including mentoring and tutoring, provided by a nonprofit agency for public
 26 school staff and for students who are in grades kindergarten through 12 in the state;

27 (6) education, research, rehabilitation, and facilities by an institution
 28 that is located in the state and that qualifies as a coastal ecosystem learning center
 29 under the Coastal America Partnership established by the federal government; [AND]

30 (7) the Alaska higher education investment fund under AS 37.14.750;
 31 **and**

1 (8) the purpose of providing fellowships, coordinating
 2 mentorships, or providing scholarships primarily for residents of the state for
 3 vocational or higher education by a nonprofit foundation incorporated in the
 4 state.

5 * **Sec. 5.** AS 43.65.018(a) is amended to read:

6 (a) A person engaged in the business of mining in the state is allowed a credit
 7 against the tax due under this chapter for cash contributions accepted for

8 (1) direct instruction, research, and educational support purposes,
 9 including library and museum acquisitions, and contributions to endowment, by an
 10 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or
 11 four-year college accredited by a regional accreditation association, or by a public or
 12 private nonprofit elementary or secondary school in the state;

13 (2) secondary school level vocational education courses, programs, and
 14 facilities by a school district in the state;

15 (3) vocational education courses, programs, and facilities by a state-
 16 operated vocational technical education and training school;

17 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
 18 year college accredited by a regional accreditation association or by a public or private
 19 nonprofit elementary or secondary school in the state;

20 (5) Alaska Native cultural or heritage programs and educational
 21 support, including mentoring and tutoring, provided by a nonprofit agency for public
 22 school staff and for students who are in grades kindergarten through 12 in the state;

23 (6) education, research, rehabilitation, and facilities by an institution
 24 that is located in the state and that qualifies as a coastal ecosystem learning center
 25 under the Coastal America Partnership established by the federal government;

26 (7) the Alaska higher education investment fund under AS 37.14.750;

27 (8) funding a scholarship awarded by a nonprofit organization to a
 28 dual-credit student to defray the cost of a dual-credit course, including the cost of

29 (A) tuition and textbooks;

30 (B) registration, course, and programmatic student fees;

31 (C) on-campus room and board at the postsecondary institution

1 in the state that provides the dual-credit course;

2 (D) transportation costs to and from a residential school
3 approved by the Department of Education and Early Development under
4 AS 14.16.200 or the postsecondary school in the state that provides the dual-
5 credit course; and

6 (E) other related educational and programmatic costs;

7 (9) constructing, operating, or maintaining a residential housing
8 facility by a residential school approved by the Department of Education and Early
9 Development under AS 14.16.200;

10 (10) childhood early learning and development programs and
11 educational support to childhood early learning and development programs provided
12 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
13 district in the state, by the Department of Education and Early Development, or
14 through a state grant;

15 (11) science, technology, engineering, and math programs provided by
16 a nonprofit agency or a school district for school staff and for students in grades
17 kindergarten through 12 in the state; [AND]

18 (12) the operation of a nonprofit organization dedicated to providing
19 educational opportunities that promote the legacy of public service contributions to the
20 state and perpetuate ongoing educational programs that foster public service
21 leadership for future generations of residents of the state; **and**

22 **(13) the purpose of providing fellowships, coordinating**
23 **mentorships, or providing scholarships primarily for residents of the state for**
24 **vocational or higher education by a nonprofit foundation incorporated in the**
25 **state.**

26 * **Sec. 6.** AS 43.75.018(a) is amended to read:

27 (a) A person engaged in a fisheries business is allowed a credit against the tax
28 due under this chapter for cash contributions accepted for

29 (1) direct instruction, research, and educational support purposes,
30 including library and museum acquisitions, and contributions to endowment, by an
31 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or

1 four-year college accredited by a regional accreditation association, or by a public or
2 private nonprofit elementary or secondary school in the state;

3 (2) secondary school level vocational education courses, programs, and
4 facilities by a school district in the state;

5 (3) vocational education courses, programs, and facilities by a state-
6 operated vocational technical education and training school;

7 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
8 year college accredited by a regional accreditation association or by a public or private
9 nonprofit elementary or secondary school in the state;

10 (5) Alaska Native cultural or heritage programs and educational
11 support, including mentoring and tutoring, provided by a nonprofit agency for public
12 school staff and for students who are in grades kindergarten through 12 in the state;

13 (6) education, research, rehabilitation, and facilities by an institution
14 that is located in the state and that qualifies as a coastal ecosystem learning center
15 under the Coastal America Partnership established by the federal government;

16 (7) the Alaska higher education investment fund under AS 37.14.750;

17 (8) funding a scholarship awarded by a nonprofit organization to a
18 dual-credit student to defray the cost of a dual-credit course, including the cost of

19 (A) tuition and textbooks;

20 (B) registration, course, and programmatic student fees;

21 (C) on-campus room and board at the postsecondary institution
22 in the state that provides the dual-credit course;

23 (D) transportation costs to and from a residential school
24 approved by the Department of Education and Early Development under
25 AS 14.16.200 or the postsecondary school in the state that provides the dual-
26 credit course; and

27 (E) other related educational and programmatic costs;

28 (9) constructing, operating, or maintaining a residential housing
29 facility by a residential school approved by the Department of Education and Early
30 Development under AS 14.16.200;

31 (10) childhood early learning and development programs and

1 educational support to childhood early learning and development programs provided
 2 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
 3 district in the state, by the Department of Education and Early Development, or
 4 through a state grant;

5 (11) science, technology, engineering, and math programs provided by
 6 a nonprofit agency or a school district for school staff and for students in grades
 7 kindergarten through 12 in the state; [AND]

8 (12) the operation of a nonprofit organization dedicated to providing
 9 educational opportunities that promote the legacy of public service contributions to the
 10 state and perpetuate ongoing educational programs that foster public service
 11 leadership for future generations of residents of the state; **and**

12 **(13) the purpose of providing fellowships, coordinating**
 13 **mentorships, or providing scholarships primarily for residents of the state for**
 14 **vocational or higher education by a nonprofit foundation incorporated in the**
 15 **state.**

16 * **Sec. 7.** AS 43.77.045(a) is amended to read:

17 (a) In addition to the credit allowed under AS 43.77.040, a person engaged in
 18 a floating fisheries business is allowed a credit against the tax due under this chapter
 19 for cash contributions accepted for

20 (1) direct instruction, research, and educational support purposes,
 21 including library and museum acquisitions, and contributions to endowment, by an
 22 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or
 23 four-year college accredited by a regional accreditation association, or by a public or
 24 private nonprofit elementary or secondary school in the state;

25 (2) secondary school level vocational education courses, programs, and
 26 facilities by a school district in the state;

27 (3) vocational education courses, programs, and facilities by a state-
 28 operated vocational technical education and training school;

29 (4) a facility by a nonprofit, public or private, Alaska two-year or four-
 30 year college accredited by a regional accreditation association or by a public or private
 31 nonprofit elementary or secondary school in the state;

1 (5) Alaska Native cultural or heritage programs and educational
2 support, including mentoring and tutoring, provided by a nonprofit agency for public
3 school staff and for students who are in grades kindergarten through 12 in the state;

4 (6) education, research, rehabilitation, and facilities by an institution
5 that is located in the state and that qualifies as a coastal ecosystem learning center
6 under the Coastal America Partnership established by the federal government;

7 (7) the Alaska higher education investment fund under AS 37.14.750;

8 (8) funding a scholarship awarded by a nonprofit organization to a
9 dual-credit student to defray the cost of a dual-credit course, including the cost of

10 (A) tuition and textbooks;

11 (B) registration, course, and programmatic student fees;

12 (C) on-campus room and board at the postsecondary institution
13 in the state that provides the dual-credit course;

14 (D) transportation costs to and from a residential school
15 approved by the Department of Education and Early Development under
16 AS 14.16.200 or the postsecondary school in the state that provides the dual-
17 credit course; and

18 (E) other related educational and programmatic costs;

19 (9) constructing, operating, or maintaining a residential housing
20 facility by a residential school approved by the Department of Education and Early
21 Development under AS 14.16.200;

22 (10) childhood early learning and development programs and
23 educational support to childhood early learning and development programs provided
24 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
25 district in the state, by the Department of Education and Early Development, or
26 through a state grant;

27 (11) science, technology, engineering, and math programs provided by
28 a nonprofit agency or a school district for school staff and for students in grades
29 kindergarten through 12 in the state; [AND]

30 (12) the operation of a nonprofit organization dedicated to providing
31 educational opportunities that promote the legacy of public service contributions to the

1 state and perpetuate ongoing educational programs that foster public service
2 leadership for future generations of residents of the state; **and**

3 **(13) the purpose of providing fellowships, coordinating**
4 **mentorships, or providing scholarships primarily for residents of the state for**
5 **vocational or higher education by a nonprofit foundation incorporated in the**
6 **state.**

7 * **Sec. 8.** This Act takes effect January 1, 2016.