

AMENDMENT #1

KNOPP

OFFERED IN THE HOUSE
TO: CSHB 233(FIN)

1 Page 2, line 16:

2 Delete "date of secs. 2 - 4"

3 Insert "dates of secs. 2 - 9"

4

5 Page 2, line 24, following "a":

6 Insert "national or"

7

8 Page 2, line 31, following "a":

9 Insert "national or"

10

11 Page 3, following line 7:

12 Insert a new bill section to read:

13 **** Sec. 3.** AS 43.20.014(a) is amended to read:

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

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

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

23 (3) vocational education courses, programs, equipment, and facilities

1 by a state-operated vocational technical education and training school, a nonprofit
2 regional training center recognized by the Department of Labor and Workforce
3 Development, and an apprenticeship program in the state that is registered with the
4 United States Department of Labor under 29 U.S.C. 50 - 50b (National Apprenticeship
5 Act);

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

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

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

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

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

18 (A) tuition and textbooks;

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

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

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

26 (E) other related educational and programmatic costs;

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

30 (10) childhood early learning and development programs and
31 educational support to childhood early learning and development programs provided

1 by a nonprofit corporation organized under AS 10.20, a tribal entity, or a school
2 district in the state, by the Department of Education and Early Development, or
3 through a state grant;

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

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

11

12 Renumber the following bill sections accordingly.

13

14 Page 3, line 14, following "a":

15 Insert "**national or**"

16

17 Page 3, line 25, following "a":

18 Insert "**national or**"

19

20 Page 4, line 8, following "a":

21 Insert "**national or**"

22

23 Page 4, line 15, following "a":

24 Insert "**national or**"

25

26 Page 4, following line 22:

27 Insert new bill sections to read:

28 "* Sec. 6. AS 43.65.018(a) is amended to read:

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

31 (1) direct instruction, research, and educational support purposes,

1 including library and museum acquisitions, and contributions to endowment, by an
2 Alaska university foundation, by a nonprofit, public or private, Alaska two-year or
3 four-year college accredited by a **national or** regional accreditation association, or by
4 a public or private nonprofit elementary or secondary school in the state;

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

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

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

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

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

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

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

21 (A) tuition and textbooks;

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

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

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

29 (E) other related educational and programmatic costs;

30 (9) constructing, operating, or maintaining a residential housing
31 facility by a residential school approved by the Department of Education and Early

1 Development under AS 14.16.200;

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

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

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

14 * **Sec. 7.** AS 43.75.018(a) is amended to read:

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

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

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

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

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

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;

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

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

7 (A) tuition and textbooks;

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

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

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

15 (E) other related educational and programmatic costs;

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

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

24 (11) science, technology, engineering, and math programs provided by
25 a nonprofit agency or a school district for school staff and for students in grades
26 kindergarten through 12 in the state; and

27 (12) the operation of a nonprofit organization dedicated to providing
28 educational opportunities that promote the legacy of public service contributions to the
29 state and perpetuate ongoing educational programs that foster public service
30 leadership for future generations of residents of the state.

31 * **Sec. 8.** AS 43.77.045(a) is amended to read:

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

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

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

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

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

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

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

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

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

25 (A) tuition and textbooks;

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

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

29 (D) transportation costs to and from a residential school
30 approved by the Department of Education and Early Development under
31 AS 14.16.200 or the postsecondary school in the state that provides the dual-

1 credit course; and

2 (E) other related educational and programmatic costs;

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

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

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

14 (12) the operation of a nonprofit organization dedicated to providing
15 educational opportunities that promote the legacy of public service contributions to the
16 state and perpetuate ongoing educational programs that foster public service
17 leadership for future generations of residents of the state.

18 * Sec. 9. AS 43.77.045(a), as amended by sec. 8 of this Act, is amended to read:

19 (a) A [IN ADDITION TO THE CREDIT ALLOWED UNDER AS 43.77.040,
20 A] person engaged in a floating fisheries business is allowed a credit against the tax
21 due under this chapter for cash contributions accepted for

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

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

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

31 (4) a facility by a nonprofit, public or private, Alaska two-year or four-

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

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

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

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

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

12 (A) tuition and textbooks;

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

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

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

20 (E) other related educational and programmatic costs;

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

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

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

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

6 Renumber the following bill sections accordingly.
7

8 Page 5, line 1:

9 Delete "Sections 2 - 4"

10 Insert "Sections 2 - 8"

11

12 Page 5, following line 1:

13 Insert a new bill section to read:

14 "* **Sec. 14.** Section 9 of this Act takes effect on the effective date of sec. 23, ch. 61, SLA
15 2014."
16

17 Renumber the following bill section accordingly.
18

19 Page 5, line 2:

20 Delete "sec. 8"

21 Insert "secs. 13 and 14"