

AMENDMENT #1

OFFERED IN THE SENATE
TO: CSHB 349(RES)

BY SENATOR WIELECHOWSKI

1 Page 1, line 2, following "patterns":

2 Insert "; making public certain information related to the oil and gas production
3 tax; and relating to the duties of the Department of Revenue"
4

5 Page 2, following line 14:

6 Insert new bill sections to read:

7 **** Sec. 4.** AS 40.25.100(a) is amended to read:

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

21 *** Sec. 5.** AS 43.05.230 is amended by adding a new subsection to read:

22 (m) The information provided by a producer to the department on a return for
23 the payment of oil production taxes assessed under AS 43.55.011 is public

1 information.

2 * **Sec. 6.** AS 43.55.890 is amended to read:

3 **Sec. 43.55.890. Disclosure of tax information.** Notwithstanding any contrary
4 provision of AS 40.25.100, and regardless of whether the information is considered
5 under AS 43.05.230(e) to constitute statistics classified to prevent the identification of
6 particular returns or reports, the department **shall make publicly available online**
7 **[MAY PUBLISH]** the following information under this chapter, **by producer** **[IF**
8 **AGGREGATED AMONG THREE OR MORE PRODUCERS OR EXPLORERS]**,
9 showing by month or calendar year and by lease or property, unit, or area of the state:

10 **(1) the identity of the producer;**

11 **(2) [(1)] the amount of oil or gas production produced by the**
12 **producer;**

13 **(3) [(2)] the total amount of taxes levied under this chapter or paid by**
14 **the producer** under this chapter;

15 **(4) [(3)] the effective tax paid by the producer** **[RATES]** under this
16 chapter;

17 **(5) [(4)] the gross value of oil or gas at the point of production**
18 **produced by the producer;**

19 **(6) [(5)] the transportation costs for oil or gas incurred by the**
20 **producer;**

21 **(7) the total** **[(6)] qualified capital expenditures of the producer**, as
22 defined in AS 43.55.023;

23 **(8) the total** **[(7)] exploration expenditures of the producer** under
24 AS 43.55.025;

25 **(9) the** **[(8)] production tax values of oil or gas under AS 43.55.160**
26 **produced by the producer;**

27 **(10) the total** **[(9)] lease expenditures of the producer** under
28 AS 43.55.165;

29 **(11) the total** **[(10)] adjustments to lease expenditures made by the**
30 **producer** under AS 43.55.170;

31 **(12) [(11)] tax credits applicable or potentially applicable to the**

1 **producer** against taxes levied by this chapter.

2 * **Sec. 7.** The uncodified law of the State of Alaska is amended by adding a new section to
3 read:

4 APPLICABILITY. AS 40.25.100(a), as amended by sec. 4 of this Act,
5 AS 43.05.230(m), enacted by sec. 5 of this Act, and AS 43.55.890, as amended by sec. 6 of
6 this Act, apply to information provided by a producer on a return filed on or after the effective
7 date of this Act."