

**ALASKA STATE LEGISLATURE
HOUSE SPECIAL COMMITTEE ON WAYS AND MEANS**

Anchorage, Alaska

July 13, 2021

1:07 p.m.

MEMBERS PRESENT

Representative Ivy Spohnholz, Chair
Representative Adam Wool (via teleconference)
Representative Andy Josephson
Representative Calvin Schrage
Representative Andi Story (via teleconference)
Representative Mike Prax (via teleconference)
Representative David Eastman (via teleconference)

MEMBERS ABSENT

All members present

COMMITTEE CALENDAR

PRESENTATION: A REVIEW OF ALASKA'S REVENUE SOURCES AND TAX EXEMPTIONS

- HEARD

PREVIOUS COMMITTEE ACTION

No previous action to record

WITNESS REGISTER

COLLEEN GLOVER, Director
Tax Division
Department of Revenue

POSITION STATEMENT: Presented a PowerPoint titled "Tax Programs and Tax Exemptions Presentation," dated 7/13/21.

NICOLE REYNOLDS, Deputy Director
Tax Division
Department of Revenue
Anchorage, Alaska

POSITION STATEMENT: Co-presented a PowerPoint titled "Tax Programs and Tax Exemptions Presentation," dated 7/13/21.

MIKE BARNHILL, Deputy Commissioner

Department of Revenue
Juneau, Alaska

POSITION STATEMENT: Answered questions during the presentation.

ACTION NARRATIVE

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CHAIR IVY SPOHNHOLZ called the House Special Committee on Ways and Means meeting to order at 1:07 p.m. Representatives Josephson, Schrage, Eastman (via teleconference), Story (via teleconference), Wool (via teleconference), were present at the call to order. Representative Prax (via teleconference) arrived as the meeting was in progress. Representative Edgmon (via teleconference) was also present.

PRESENTATION: A review of Alaska's Revenue Sources and Tax Exemptions

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CHAIR SPOHNHOLZ announced that the only order of business would be a presentation on Alaska's revenue sources and tax exemptions by the Department of Revenue (DOR).

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COLLEEN GLOVER, Director, Tax Division, explained that the Tax Division of the Department of Revenue (DOR) collects revenues for the State of Alaska's 25 programs.

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MS. GLOVER presented slide 2, "Agenda," which read as follows [original punctuation provided]:

1. FY 2020 Tax Revenue Collections
2. Summary of Tax Programs
3. Tax Exemptions

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MS. GLOVER presented slide 3, "FY 2020 Revenue Collections by Tax Division," which read as follows [original punctuation provided]:

- Includes all Revenues collected by the Tax Division.

- Includes all amounts before any sharing with local governments.
- Includes all amounts before any sharing with other State Agencies.
- Includes all amounts before any distributions to designated/dedicated funds (i.e., Alcohol & Other Drug Abuse Treatment and Prevention Fund, Marijuana Education Treatment Fund.
- Property tax revenues are net of the credits for local government property taxes paid to local municipalities.

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MS. GLOVER presented slide 4, "FY 2020 Revenue Collections by the Tax Division," which displayed a chart showing tax revenues by type for fiscal year (FY) 2020. Oil & gas production tax & surcharges comprised 44.3 percent of total revenues, followed by corporate income tax and oil and gas property tax. Tax revenues totaled \$1,125,438,143.00. She commented that there isn't a correlation between the number of taxpayers and the total amount of taxes, noting that there were only 47 payers of the oil & gas production tax & surcharges, while charitable gaming comprised over 1,000 taxpayers, generating only 0.2 percent of total tax revenue.

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CHAIR SPOHNHOLZ noted that tax revenue is approximately 25 percent of the state's unrestricted revenue; she noted that the Alaska Permanent Fund provides approximately \$3 billion in unrestricted revenue compared to the \$1.125 billion in tax revenues.

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REPRESENTATIVE WOOL noted that the oil and gas property tax revenue goes to the boroughs, and he asked how much the state nets out of the \$1.125 billion. He noted tax revenue from marijuana at \$24 million, and he recalled learning that actual tax revenue from marijuana was \$32 million, with 25 percent earmarked for recidivism reduction.

MS. GLOVER replied that the oil and gas property tax, totaling approximately \$125 million, is the state's net; typical tax collections in that category, she said, are approximately \$560

million annually. She then noted that the chart on slide 4 shows the net amount of revenue to the state.

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REPRESENTATIVE JOSEPHSON asked whether any of the tax revenues under discussion are swept into the Constitutional Budget Reserve (CBR).

MS. GLOVER said she would find out.

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REPRESENTATIVE STORY commented that it would be helpful to know when each category's tax rate was last adjusted.

CHAIR SPOHNHOLZ said she thinks that topic will be addressed later in the presentation.

REPRESENTATIVE STORY asked whether it's possible to compare the tax rate to the gross revenue for each category.

MS. GLOVER offered to follow up on that question.

REPRESENTATIVE STORY said it would be helpful to know how Alaska's taxes compare to other states for similar industries.

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MS. GLOVER continued to slide 6, "Summary of Tax Programs," which read as follows [original punctuation provided]:

Summary of Tax Programs

1. Natural Resources
2. Entertainment & Gaming
3. Business & Utilities
4. Tourism & Transportation
5. Fishing

MS. GLOVER presented slide 7, "Tax Programs: Natural Resources," which read as follows [original punctuation provided]:

- Oil & Gas Production Tax
 - Tax on oil and gas production
 - Tax does not apply to royalty barrels
 - Taxed at the segment level (North Slope and Cook Inlet Fields)

- Net Profits Tax of 35% with minimum floor of 4% gross.
- Last major statutory change was SB21 enacted in 2013.
- Other changes in 2014 (SB138), 2016 (HB247), and 2017 (HB111).

☐ Oil & Gas Property Tax

- Tax on oil and gas property owners / operators.
- Tax rate is 20 mils (or 2%) of assessed value.
- Municipalities can levy property taxes at same rate it taxes all non-oil and gas property (credit towards state tax)
- Tax enacted in 1973.

MS. GLOVER pointed out that the oil & gas production tax is an annual tax, with taxpayers required to file monthly estimated returns.

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MS. GLOVER continued to slide 8, "Tax Programs: Natural Resources (cont.)," which read as follows [original punctuation provided]:

☐ Oil & Gas Corporate Income Tax

- Tax paid by Oil & Gas C-Corporations
- Tax on net Alaska taxable income
- Oil & Gas taxpayers report their income on a worldwide basis
- A few exclusions/deductions from Federal Tax Laws

☐ Mining License Tax

- Tax paid by businesses engaged in mining activities
- Taxes levied on mining net income and royalties over \$40,000
- Tax enacted in 1913. Tax rates unchanged since 1955.

MS. GLOVER pointed out that the oil & gas corporate income tax is an annual tax, with taxpayers required to file monthly estimated returns.

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MS. GLOVER presented slide 9, "Tax Programs: Natural Resources Historical Revenues," which displayed a graph showing a 20-year history of revenue collection of oil and gas production and surcharges, oil and gas corporate income tax, oil and gas property tax, and mining license tax. She pointed out that the oil and gas property tax and the mining license tax remained stable over the 20-year period.

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REPRESENTATIVE STORY asked why the oil and gas corporate income tax did not rise significantly during the high production tax years of 2007-2014.

MS. GLOVER replied that it did rise. She expressed that the oil and gas production tax is so high that it's difficult to show the significance of changes in the other taxes on the same graph.

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REPRESENTATIVE WOOL noted the oil and gas property tax is the only statewide property tax, and is a 20 percent tax which the local municipalities can credit at the same rate. He then asked at what rates do the property taxes for Valdez, Fairbanks, and the North Slope get credited to the company.

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MS. GLOVER clarified that the state gets no oil and gas property tax for Valdez, because the municipality's effective mil rate is 20. She said Whittier's rate is 8 mils, North Slope Borough has a mil rate of approximately 18, and the rate in Fairbanks is approximately 17.

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CHAIR SPOHNHOLZ noted that slide 29 contains a link to the 2020 annual report.

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NICOLE REYNOLDS, Deputy Director, Tax Division, Department of Revenue, resumed the presentation with slide 10, "Tax Programs: Business & Utilities," which read as follows [original punctuation provided]:

- ❑ Non-Oil & Gas Corporate Income Tax
 - Tax paid by non-Oil & Gas C-Corporations
 - Tax paid on Alaska net taxable income
 - Apportionment based on water's edge
 - Tax first enacted in 1949. Tax brackets last changed in 2013.

- ❑ Regulatory Cost Charges
 - Charge paid by regulated utilities
 - Rates available on Regulatory Commission of Alaska (RCA) website
 - Charge enacted in 1992 to fund the cost of the RCA.

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REPRESENTATIVE JOSEPHSON asked for discussion on the accounting practices.

MS. REYNOLDS replied she would follow up.

REPRESENTATIVE JOSEPHSON pointed out that accounting currently seems to be an afterthought.

CHAIR SPOHNHOLZ asked for the information to be sent.

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MS. REYNOLDS proceeded to slide 11, "Tax Programs: Business & Utilities (cont.)," which read as follows [original punctuation provided]:

- ❑ Electric Cooperative Tax
 - Tax paid by qualified electric cooperatives
 - Tax rate is either \$0.00025 or \$0.00050 per kilowatt hour depending on the number of years in service
 - Tax enacted in 1959

- ❑ Telephone Cooperative Tax
 - Tax paid by qualified telephone cooperatives
 - Tax rate is either 1% or 2% of gross revenues depending on the number of years in service
 - Tax enacted in 1959

MS. REYNOLDS presented slide 12, "Tax Programs: Business & Utilities Historical Revenues," which displayed a graph showing revenue for the previous 20 years for non-oil & gas corporate income tax, electric cooperative tax, regulatory cost charges, and telephone cooperative tax. She pointed out that corporate income tax revenues vary from year to year due to various economic changes, while the other three tax categories, while much lower, remained mostly steady from FY 2001 to FY 2020.

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REPRESENTATIVE WOOL surmised that one could expect a C corporation ("corp") like Amazon would pay state income tax, while a company like Uber, which is not a C corp, would pay no state income taxes. Likewise, he said, would it be with ExxonMobil Corporation as a C corp, while Hilcorp Alaska LLC is not.

MS. REYNOLDS confirmed that C corps doing business in Alaska are subject to the Alaska corporate income tax, while S corps are not.

REPRESENTATIVE WOOL asked whether Alaska received increased income tax from a company like Amazon during the pandemic.

MS. REYNOLDS declined to divulge confidential tax information; however, she said, any C corp doing business in Alaska is subject to the tax.

CHAIR SPOHNHOLZ asked whether Ms. Reynolds could identify whether a business was an S corp or C corp.

MS. REYNOLDS replied that the Tax Division cannot divulge anything about a taxpayer.

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REPRESENTATIVE JOSEPHSON asked Ms. Reynolds about her understanding of the policy decision to not apply the corporate income tax to S corps.

MS. REYNOLDS responded that the policy came from the internal revenue code.

MS. GLOVER added that, since S corps are pass-through entities, if there was a personal income tax, S corps would be subject to Alaska state income tax.

CHAIR SPOHNHOLZ added that when Alaska became a state, there was a combination personal income tax with C corp tax. The repeal of the personal income tax, she said, created a revenue gap; the sale of BP assets, from a C corp, to Hilcorp Alaska, LLC, which is taxed as an S Corp, creates a gap of approximately \$30 million per year.

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MS. GLOVER progressed to slide 13, "Tax Programs: Entertainment & Gaming," which read as follows [original punctuation provided]:

- Tobacco
 - Tax paid primarily by distributors, wholesalers, and retailers
 - Tax Rates by type
 - Last major statutory change in 2004. Annual increase to cigarette tax rates in 2005, 2006, and 2007.

- Alcoholic Beverages Tax
 - Tax paid by distributors and wholesalers
 - Tax Rates per gallon
 - Last major statutory change in 2002

- Marijuana
 - Tax paid by marijuana cultivators
 - Tax Rates per ounce
 - Ballot Measure to legalize and tax marijuana cultivation passed in late 2014. First sales were during FY2017.

MS. GLOVER noted that not included in this list are taxes on e-cigarettes or vaping devices.

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MS. GLOVER presented slide 14, "Entertainment & Gaming (cont.)," which read [original punctuation provided]:

- Large Passenger Vessel Gambling Tax

- Tax paid by vessel owners
- Tax rate is 33% of adjust gross income of gambling activities aboard large passenger vessels in the state.
- Tax enacted in 2006 by Ballot Measure

☐ Charitable Gaming Tax and Fees

- Annual Permit Fees \$20 - \$100 (paid by permittees)
- 1% Net Proceeds Fee when gross receipts are greater than \$20,000 (paid by permittees)
- Net Proceeds to Permittees (i.e., charitable organizations) is ~9% of gross receipts. 2020 gross receipts \$291M, net proceeds \$24M
- Annual Licenses \$500 - \$2,500 (paid by operators, distributors, and vendors)
- 3% Pull Tab Tax (paid by pull-tab distributors)
- Last major statutory change in 1993

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MS. GLOVER presented slide 15, "Tax Programs: Entertainment & Gaming Historical Revenues," which showed revenues from tobacco, alcoholic beverages, marijuana, large passenger vessel gambling, and charitable gaming taxes and fees. Tobacco tax showed the most significant revenue but with a significant decline in the last couple of years, and the marijuana tax began in 2017 and has shown significant revenue increases.

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REPRESENTATIVE WOOL surmised that hemp is not taxed as marijuana.

MS. REYNOLDS confirmed that there is no tax on hemp.

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MS. GLOVER noted the alcoholic beverages tax has been steadily increasing since 2002, while the charitable gaming tax has remained steady. The large passenger vessel gambling tax, first seen in 2009, has been steadily increasing, reflecting the increase in cruise ship passengers.

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CHAIR SPOHNHOLZ commented that the title "Entertainment & Gaming" shouldn't include tobacco, as it's a highly addictive substance that causes enormous public health costs. She further noted that while alcoholic beverages bring in approximately \$40 million in tax revenues, they cost the State of Alaska approximately \$2.4 billion in lost productivity as well as health care, social services, and criminal justice costs. She pointed out that some of the tax revenue centers are also cost drivers. She then mentioned a possible gaming bill that could be before the legislature in the next special session, and she asked whether there were any developments on the proposal.

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MIKE BARNHILL, Deputy Commissioner, Department of Revenue, said a consultant has been reviewing opportunities for gaming expansion in the state and has prepared a socioeconomic study to be released in the fall. He said there is no further update on possible gaming legislation.

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MS. REYNOLDS presented slide 16, "Tax Programs: Tourism and Transportation," which read as follows [original punctuation provided]:

- ❑ Motor Fuel Tax & Surcharge
 - Tax paid primarily by distributors and wholesalers that hold "qualified dealer" licenses issued by DOR
 - Tax Rates & Surcharge per gallon
 - Tax dates back to 1945. Tax Rates last changed in 2004. Surcharge added in 2015.
 - Consumers may claim a refund of tax and/or surcharge for fuel used in non-taxable or reduced-tax manners.

- ❑ Commercial Passenger Vessel Tax
 - Tax is \$34.50 per passenger, per voyage (paid by vessel owners)
 - Juneau & Ketchikan local taxes are credits against state tax (pre-Dec. 17, 2007 rates)
 - Tax enacted in 2006 by Ballot Measure
 - Last major statutory change was in 2010

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MS. REYNOLDS continued slide 17, "Tax Programs: Tourism and Transportation (cont.)," which read as follows [original punctuation provided]:

Vehicle Rental

- Tax paid by the person who provides the leased or rented vehicle
- Tax Rates are a % of total rental/leasing fees and costs depending on vehicle type
- Tax enacted in 2003 and effective 2004

Tire Fee

- Fees paid primarily by tire dealerships
- Tax Rates per tire
- Tax enacted in 2003

MS. REYNOLDS proceeded to slide 18, "Tax Programs: Tourism and Transportation Historical Revenues," which displayed a graph showing historical revenues for tourism and transportation tax programs. She referred to the significant dip in motor fuel tax in 2008-2009 and explained that the state passed legislation suspending the motor fuel tax; other than that dip, she said, motor fuel tax revenue has increased over the years. The commercial passenger vessel excise tax showed a substantial increase in revenue beginning in 2007, when the tax first went into effect; the drop in revenue beginning in 2010 was when the tax rate was dropped from \$46.00 to \$34.50 per passenger. Vehicle rental tax and tire fees remained steady after their introduction, she said.

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CHAIR SPOHNHOLZ noted that in 2001-2003 price of oil was \$18-\$24 per barrel, with the tire fee and vehicle rental taxes going into effect in 2004.

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MS. REYNOLDS presented slide 19, "Tax Programs: Fishing," which read as follows [original punctuation provided]:

Fisheries Business Tax

- Tax paid primarily by fisheries businesses and persons who process fishery resources in, or export unprocessed fisheries resources from, Alaska
- Tax Rate 1% to 5% on the value of the processed fisheries resource. Rate depends on the type and classification (developing or established) of fishery resource and where the resource is processed (shore-based or floating processor).
- Tax dates back to Territorial days. Current tax rate structure since 2004.

Fisheries Resource Landing Tax

- Tax paid primarily by person who engages in a floating fisheries business in Alaska and is not subject to the Fisheries Business Tax.
- Tax Rate is assessed on the value of the fishery resource at the place of first landing.
- Tax Rate 1% to 3% depending on the classification (developing or established)
- Tax enacted in 1993

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MS. REYNOLDS continued to slide 20, "Tax Programs: Fishing (cont.)," which read as follows [original punctuation provided]:

Seafood Marketing Assessment

- Levy on the value of seafood products produced in Alaska if the value of the products are \$50,000 or more in a calendar year.
- Current assessment rate is 0.5%.
- Assessment adopted in 1981

Salmon Enhancement Tax

- Self-imposed tax paid by the fishermen and remitted to DOR by the buyers.
- The tax applies to these regions: Southern Southeast and Northern Southeast at 3%; Prince William Sound, Cook Inlet, Kodiak, Chignik, and Yakutat at 2%.
- Tax adopted in 1980

Seafood Development Tax

- Self-imposed 1% tax paid by the fishermen and remitted to DOR by the buyers.
- The tax applies to these areas: Bristol Bay salmon drift gillnet, Prince William Sound salmon drift gillnet, and Prince William Sound salmon set gillnet.
- Tax adopted in 2004

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MS. REYNOLDS presented slide 21, "Tax Programs: Fishing (cont.)," which read as follows [original punctuation provided]:

- ☐ Dive Fishery Management Assessment
 - Self-imposed assessment on fisheries resources taken using dive gear in designated areas.
 - Current rates for applicable species are: 7% of value for geoduck and sea urchins, and 5% for sea cucumber.
 - Assessment enacted in 1997

- ☐ Common Property Fishery Assessment
 - Allows for cost recovery of hatchery
 - Only has been used for Hidden Falls Hatchery
 - The current rate is zero
 - Assessment adopted in 2006

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MS. REYNOLDS presented slide 22, "Tax Programs: Fishing Historical Revenues," which displayed a graph showing fishing program revenues from 2001-2020. She pointed out that the fisheries business tax revenue far exceeds all other revenue.

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REPRESENTATIVE WOOL asked whether there is a local credit for the fishery resource landing tax.

MS. REYNOLDS replied that revenues flow to municipalities through the community development quota (CDQ) tax credit; such a credit reduced the municipal share of tax revenue. The landing tax is shared with the municipality in which the resource is first landed, she said.

REPRESENTATIVE WOOL surmised that the municipal tax is independent of the state tax, and if a taxpayer pays a CDQ amount, it gets reduced from the municipal tax; the state tax, however, always goes to the General Fund.

MS. REYNOLDS said 50 percent of the state tax revenue is shared with the municipality, so CDQ credits go against the municipality's share of revenue.

REPRESENTATIVE WOOL commented that 50 percent of the landing tax, which is approximately 1-3 percent, goes to the state, with the other 50 percent remaining with the municipality where the fish was landed.

CHAIR SPOHNHOLZ asked whether the total on the slide is gross revenue.

MS. REYNOLDS replied yes.

CHAIR SPOHNHOLZ added that the amount is prior to distribution of funds to the municipality. She then noted that some of the taxes in the fishing program are self-imposed, and she asked whether other industries in Alaska operate in a similar manner.

MS. REYNOLDS responded that she is not aware of other taxes that are self-imposed.

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REPRESENTATIVE PRAX asked whether tax credits for municipalities are designated or dedicated for a specific purpose.

MS. GLOVER explained that most taxes are subject to legislative appropriation.

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MS. GLOVER presented slide 23, "Tax Programs: Newest Programs, which read as follows [original punctuation provided]:

- New Revenue Programs in last Twenty Years
 - Sorted newest to oldest
 - Many of these have provisions for sharing or are designated funds.

MS. GLOVER added that no new programs have been enacted in the past six years. She also noted that by following the link at the end of the presentation one can view the annual share report, which shows actual dollars flowing to each community.

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MS. GLOVER presented slide 24, "Tax Exemptions," and she noted that discussing the full exemptions would be too involved for one meeting, so she would present highlights from the indirect expenditure report. She presented 25, "Indirect Expenditure Reports," which read as follows [original punctuation provided]:

Indirect expenditures are foregone revenue to the State due to tax credits, exemptions, discounts, deductions, and other provisions.

Indirect Expenditure Report is published by DOR every two years. Link to Report: Indirect Expenditure Report (alaska.gov)

Indirect Expenditure Books are published by Legislative Finance every other year for specific departments on a six-year cycle. Link to Report: Indirect Expenditure Book (akleg.gov)

MS. GLOVER presented slide 26, "2020 Indirect Expenditure Report: By Department," which displayed a table of indirect expenditures listed in the report, totaling approximately \$3.9 billion. Expenditures included the Alaska Court System, Department of Education & Early Development, and Department of Natural Resources. She noted that it's hard to assess the impact that would be had if these programs didn't exist.

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MS. GLOVER presented slides 27 and 28, "Tax Exemptions: Top Ten for Department of Revenue," which displayed charts of the top ten tax exemptions from the most recent report. Included in the charts was the description of the exemption provision, as well as the number of beneficiaries. She said "small producer" in oil and gas production is defined as a producer of less than 50,000 barrels per day, and that

that FY 2019 revenue impact of \$15 million is expected to drop to \$0 by 2026. Seven of the 10 exemptions are motor fuel exemptions or rate reductions.

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REPRESENTATIVE EASTMAN said he expected to see oil and gas property tax in the exemptions, and he asked why it was not present.

MS. REYNOLDS explained that the charts showed only the top 10 exemptions by revenue impact for FY 2019.

REPRESENTATIVE EASTMAN said again that he expected the oil and gas property tax to be included in the displayed list of exemptions.

MS. GLOVER said any oil and gas property tax exemption isn't something necessarily administered by the Tax Division of the Department of Revenue.

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REPRESENTATIVE SCHRAGE referred to the \$3.8 billion in indirect expenditures by the Department of Revenue on slide 26, and he asked for an explanation of that amount.

MS. GLOVER said she would take a closer look at the number.

CHAIR SPOHNHOLZ commented that something might be missing.

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REPRESENTATIVE WOOL pointed out Alaska's motor fuel tax is the lowest in nation, but many exemptions are still offered. He asked whether heating oil is considered a motor fuel, which is the reason for an exemption.

MS. REYNOLDS responded that heating fuel is not considered motor fuel, so it's not subject to the tax. She said read the statutory definition of "motor fuel" from AS 43.40.100, which read as follows:

"motor fuel" means fuel used in an engine for the propulsion of a motor vehicle or aircraft, and fuel used in and on watercraft for any purpose, or in a

stationary engine, machine, or mechanical contrivance that is run by an internal combustion motor;"

REPRESENTATIVE WOOL asked why heating fuel is listed as an exemption when it's not taxed.

MS. REYNOLDS explained that fuel is often delivered into common storage tanks at retail stations, so there's no way of knowing what the fuel will be used for. A person can fuel a vehicle, which has an obvious purpose, or can fill up a can in order to power a generator. The tax is applied at the highest rate for the common storage tanks, she said, and a person can apply for a tax refund if it can be established that the fuel was used for an exempt purpose.

REPRESENTATIVE WOOL agreed that it's based on honor system. He then discussed the tax on jet fuel, and he asked whether any exemptions are federally mandated.

MS. REYNOLDS said fuel used on flights to foreign countries is exempt from the tax by federal mandate.

REPRESENTATIVE WOOL asked how the total of \$8.5 million was arrived at.

MS. REYNOLDS offered to follow up.

CHAIR SPOHNHOLZ asked whether the difference would be between \$.08 and \$.032.

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CHAIR SPOHNHOLZ asked whether the jet fuel reduction is federally mandated.

MS. GLOVER offered to follow up.

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REPRESENTATIVE JOSEPHSON returned to the earlier discussion of the \$3.8 billion in indirect expenditures by the Department of Revenue, and he asked how it was derived.

MS. GLOVER described the information available in the indirect expenditure report, and she discussed the methodology of data aggregation. She said the number was based on "actual tax returns and filings."

CHAIR SPOHNHOLZ expressed interest in the indirect expenditure report.

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MS. GLOVER resumed the presentation on slide 29, "Resources," which read as follows [original punctuation provided]:

Information for this Presentation:

Annual Report is published every year and contains a historical statutory account of all tax programs as well as the last five years of revenue collections and taxpayer statistics.

Link to Report: 2020 Annual Tax Report

Indirect Expenditure Report is published by DOR every two years

Link to Report: Indirect Expenditure Report (alaska.gov)

Other Sources of Information:

Fall 2020 Revenue Source Book (RSB) is published by DOR every fall.

Link to Report: Fall 2020 Revenue Sources Book (alaska.gov)

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ADJOURNMENT

There being no further business before the committee, the House Special Committee on Ways and Means meeting was adjourned at 2:44 p.m.