

Engrossment Correction  
Dated May 3, 2024

**DISCARD PRIOR VERSION,  
RETAIN THIS CORRECTED VERSION**

**HOUSE BILL NO. 144 am**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-THIRD LEGISLATURE - FIRST SESSION

**BY REPRESENTATIVES RUFFRIDGE, Prax**

**Amended: 5/1/24**

**Introduced: 3/29/23**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to education tax credits; and providing for an effective date by**  
2 **repealing the effective date of secs. 1, 2, and 21, ch. 61, SLA 2014."**

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

4 **\* Section 1.** AS 21.96.070 is amended by adding a new subsection to read:

5 (g) As a condition of receiving a tax credit for a contribution for research  
6 under (a) of this section, a taxpayer must demonstrate that research resulting from the  
7 contribution is made available, or will be made available, to the state.

8 **\* Sec. 2.** AS 43.20.014 is amended by adding a new subsection to read:

9 (h) As a condition of receiving a tax credit for a contribution for research  
10 under (a) of this section, a taxpayer must demonstrate that research resulting from the  
11 contribution is made available, or will be made available, to the state.

12 **\* Sec. 3.** AS 43.55.019 is amended by adding a new subsection to read:

13 (i) As a condition of receiving a tax credit for a contribution for research under  
14 (a) of this section, a producer must demonstrate that research resulting from the

1 contribution is made available, or will be made available, to the state.

2 \* **Sec. 4.** AS 43.56.018 is amended by adding a new subsection to read:

3 (h) As a condition of receiving a tax credit for a contribution for research  
4 under (a) of this section, an owner of property taxable under this chapter must  
5 demonstrate that research resulting from the contribution is made available, or will be  
6 made available, to the state.

7 \* **Sec. 5.** AS 43.65.018 is amended by adding a new subsection to read:

8 (h) As a condition of receiving a tax credit for a contribution for research  
9 under (a) of this section, a person engaged in the business of mining in the state must  
10 demonstrate that research resulting from the contribution is made available, or will be  
11 made available, to the state.

12 \* **Sec. 6.** AS 43.75.018 is amended by adding a new subsection to read:

13 (h) As a condition of receiving a tax credit for a contribution for research  
14 under (a) of this section, a person engaged in a fisheries business must demonstrate  
15 that research resulting from the contribution is made available, or will be made  
16 available, to the state.

17 \* **Sec. 7.** AS 43.77.045 is amended by adding a new subsection to read:

18 (h) As a condition of receiving a tax credit for a contribution for research  
19 under (a) of this section, a person engaged in a floating fisheries business must  
20 demonstrate that research resulting from the contribution is made available, or will be  
21 made available, to the state.

22 \* **Sec. 8.** Sections 1, 2, and 21, ch. 61, SLA 2014, and sec. 38(b), ch. 101, SLA 2018, are  
23 repealed.

24 \* **Sec. 9.** Section 37, ch. 61, SLA 2014, and sec. 40, ch. 101, SLA 2018, are repealed.