



# LAWS OF ALASKA

2024

**Source**

HCS SB 189(RLS) am H

**Chapter No.**

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**AN ACT**

Extending the termination date of the Big Game Commercial Services Board; extending the termination date of the Board of Massage Therapists; establishing a big game guide concession area permit program on land in the state; relating to the duties of the Big Game Commercial Services Board, the Board of Game, the Department of Fish and Game, and the Department of Natural Resources; relating to education tax credits for certain payments and contributions for child care and child care facilities; relating to the insurance tax education credit, the income tax education credit, the oil or gas producer education credit, the property tax education credit, the mining business education credit, the fisheries business education credit, and the fisheries resource landing tax education credit; extending the termination date of the Alaska Commission on Aging; extending the termination date of the Marijuana Control Board; renaming the day care assistance program the child care assistance program; relating to the child care assistance program and the child care grant program; requiring the Board of Game to establish an initial big game guide concession area; providing for an effective date by amending the effective date of secs. 1, 2, and 21, ch. 61, SLA 2014; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1



**AN ACT**

1 Extending the termination date of the Big Game Commercial Services Board; extending the  
2 termination date of the Board of Massage Therapists; establishing a big game guide  
3 concession area permit program on land in the state; relating to the duties of the Big Game  
4 Commercial Services Board, the Board of Game, the Department of Fish and Game, and the  
5 Department of Natural Resources; relating to education tax credits for certain payments and  
6 contributions for child care and child care facilities; relating to the insurance tax education  
7 credit, the income tax education credit, the oil or gas producer education credit, the property  
8 tax education credit, the mining business education credit, the fisheries business education  
9 credit, and the fisheries resource landing tax education credit; extending the termination date  
10 of the Alaska Commission on Aging; extending the termination date of the Marijuana Control  
11 Board; renaming the day care assistance program the child care assistance program; relating  
12 to the child care assistance program and the child care grant program; requiring the Board of

1 Game to establish an initial big game guide concession area; providing for an effective date  
2 by amending the effective date of secs. 1, 2, and 21, ch. 61, SLA 2014; and providing for an  
3 effective date.

4 \_\_\_\_\_  
5 \* **Section 1.** AS 08.03.010(c)(9) is amended to read:

6 (9) Big Game Commercial Services Board (AS 08.54.591) - June 30,  
7 **2032** [2024];

8 \* **Sec. 2.** AS 08.03.010(c)(12) is amended to read:

9 (12) Board of Massage Therapists (AS 08.61.010) - June 30, **2030**  
10 [2024];

11 \* **Sec. 3.** AS 08.54.600(a) is amended to read:

12 (a) The board shall

13 (1) prepare and grade

14 (A) a qualification examination for a registered guide-outfitter  
15 license that requires demonstration that the applicant is qualified generally to  
16 provide guided and outfitted hunts and, in particular, possesses knowledge of  
17 fishing, hunting, and guiding laws and regulations; and

18 (B) a certification examination for each game management unit  
19 in which the registered guide-outfitter intends to provide big game hunting  
20 services; the examination must require demonstration that the registered guide-  
21 outfitter is qualified to provide guided and outfitted hunts in the game  
22 management unit for which the registered guide-outfitter seeks to be certified  
23 and, in particular, must require demonstration that the registered guide-outfitter  
24 possesses knowledge of the terrain, transportation problems, game, and other  
25 characteristics of the game management unit;

26 (2) authorize the issuance of registered guide-outfitter, master guide-  
27 outfitter, class-A assistant guide, assistant guide, and transporter licenses after the  
28 applicant for the license satisfies the requirements for the license;

29 (3) impose appropriate disciplinary sanctions on a licensee under  
30 AS 08.54.600 - 08.54.790;

1 (4) require an applicant for issuance or renewal of any class of guide  
2 license or of a transporter license to state in a written and signed document whether  
3 the applicant's right to obtain, or exercise the privileges granted by, a hunting, guiding,  
4 outfitting, or transportation services license is revoked or suspended in this state or  
5 another state or in Canada;

6 (5) regularly disseminate information regarding examinations and  
7 other qualifications for all classes of guide licenses to residents of the rural areas of the  
8 state;

9 (6) adopt procedural and substantive regulations required by this  
10 chapter;

11 (7) provide for administration of examinations for registered guide-  
12 outfitters at least twice a year;

13 (8) meet at least twice annually;

14 **(9) coordinate and consult with the Board of Game and the**  
15 **Department of Natural Resources to fulfill the duties of each under AS 16.05.262**  
16 **and AS 38.05.022.**

17 \* **Sec. 4.** AS 16.05 is amended by adding a new section to read:

18 **Sec. 16.05.262. Establishment of big game guide concession areas.** (a) The  
19 Board of Game shall consider and approve or disapprove a proposal to establish a big  
20 game guide concession area that would be administered by the Department of Natural  
21 Resources under AS 38.05.022 in a single game management unit or subunit. The  
22 board may only establish a big game guide concession area by approving a proposal  
23 submitted under this section to do so. A big game guide may conduct a hunt in a  
24 concession area established under this section only if the guide holds a big game guide  
25 concession area permit issued under AS 38.05.022.

26 (b) A person may submit a proposal to the Board of Game for the  
27 establishment of a big game guide concession area. After providing 15 days' public  
28 notice, the board may consider the proposal at the board's next regular meeting in the  
29 region where the big game guide concession area is proposed.

30 (c) After taking public comment, the Board of Game, in consultation with the  
31 Department of Fish and Game, the Department of Natural Resources, and the Big

1 Game Commercial Services Board established under AS 08.54.591, may approve a  
2 proposal to establish a big game guide concession area if the board determines that  
3 establishing the area

4 (1) supports the conservation and management of the state's land and  
5 big game resources;

6 (2) aids in the enforcement of state statutes and regulations relating to  
7 guided hunts for big game; and

8 (3) is in the public interest.

9 (d) If the Board of Game approves the establishment of a big game guide  
10 concession area under this section, the board shall determine the number of full big  
11 game guide concession area permits and limited big game guide concession area  
12 permits that the Department of Natural Resources shall make available under  
13 AS 38.05.022. To determine the number of full big game guide concession area  
14 permits and limited big game guide concession area permits that should be issued for a  
15 big game guide concession area and the specific authorizations that should attach to  
16 each concession permit authorized for the area, the Board of Game

17 (1) may establish advisory boards composed of representatives of the  
18 state departments and boards listed in (c) of this section who are familiar with the area  
19 and interested members of the public to assist the board in making the determination;

20 (2) may not

21 (A) combine more than three existing guide use areas into a  
22 single big game guide concession area;

23 (B) establish more than one big game guide concession area in  
24 a single guide use area.

25 (e) In this section,

26 (1) "full big game guide concession area permit" has the meaning  
27 given in AS 38.05.022(j);

28 (2) "game management unit" has the meaning given in AS 08.54.790;

29 (3) "guide use area" has the meaning given in AS 08.54.750(g);

30 (4) "limited big game guide concession area permit" has the meaning  
31 given in AS 38.05.022(j).

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

2 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or  
3 AS 21.66.110 for [CONTRIBUTIONS OF CASH OR EQUIPMENT ACCEPTED]

4 (1) **contributions of cash or equipment accepted** for direct  
5 instruction, research, and educational support purposes, including library and museum  
6 acquisitions, and contributions to endowment, by an Alaska university foundation or  
7 by a nonprofit, public or private, Alaska two-year or four-year college accredited by a  
8 national or regional accreditation association;

9 (2) **contributions of cash or equipment accepted** for secondary  
10 school level vocational education courses, programs, and facilities by a school district  
11 in the state;

12 (3) **contributions of cash or equipment accepted** for vocational  
13 education courses, programs, and facilities by a state-operated vocational technical  
14 education and training school;

15 (4) **contributions of cash or equipment accepted** for a facility by a  
16 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
17 national or regional accreditation association;

18 (5) **contributions of cash or equipment accepted** for Alaska Native  
19 cultural or heritage programs and educational support, including mentoring and  
20 tutoring, provided by a nonprofit agency for public school staff and for students who  
21 are in grades kindergarten through 12 in the state; [AND]

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

26 **(7) expenditures made to operate a child care facility in the state**  
27 **for the children of the taxpayer's employees;**

28 **(8) contributions of cash or equipment accepted by a child care**  
29 **facility in the state operated by a nonprofit corporation and attended by one or**  
30 **more children of the taxpayer's employees; and**

31 **(9) a payment to an employee of the taxpayer made by the**

1            **taxpayer for the purpose of offsetting the employee's child care costs incurred in**  
2            **the state.**

3            \* **Sec. 6.** AS 21.96.070(d) is amended to read:

4                            (d) A contribution claimed as a credit under this section may not

5                                            (1) be the basis for a credit claimed under another provision of this  
6            title; and

7                                            (2) when combined with contributions that are the basis for credits  
8            taken during the taxpayer's tax year under AS 43.20.014, AS 43.55.019,  
9            AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
10           amount of credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member of  
11           an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
12           [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
13           meaning given in AS 43.20.145.

14           \* **Sec. 7.** AS 21.96.070 is amended by adding a new subsection to read:

15                            (g) Beginning January 1, 2030, and every five years thereafter, the Department  
16           of Labor and Workforce Development shall adjust the dollar limit on credits under (d)  
17           of this section for inflation, using 100 percent of the change over the preceding five  
18           calendar years in the Consumer Price Index for all urban consumers for urban Alaska,  
19           compiled by the Bureau of Labor Statistics, United States Department of Labor.

20           \* **Sec. 8.** AS 38.05 is amended by adding a new section to read:

21                            **Sec. 38.05.022. Big game guide concession area permit program.** (a) The  
22           commissioner shall implement a big game guide concession area permit program to  
23           limit the number of individuals authorized to conduct big game guiding on land in the  
24           state where the Board of Game has approved the establishment of a big game guide  
25           concession area under AS 16.05.262.

26                            (b) The commissioner shall administer the big game guide concession area  
27           permit program to

28                                            (1) encourage conservation of the state's land and wildlife resources;

29                                            (2) provide a superior hunting experience to individuals who retain big  
30           game guiding services by limiting the number of guided hunts occurring in the same  
31           area;

1 (3) reduce user conflicts between big game guides and between big  
2 game guides and other users of land in the state;

3 (4) ensure a responsible, professional, and economically healthy big  
4 game guide guiding industry in the state; and

5 (5) incentivize long-term planning and the conservation of natural  
6 resources by big game guides.

7 (c) The department shall issue full big game guide concession area and limited  
8 big game guide concession area permits for a big game guide concession area  
9 established by the Board of Game under AS 16.05.262 in an open, public, and  
10 competitive process. The department shall establish permit standards and scoring  
11 criteria, but may not provide that a permit be issued based on the highest bid amount.  
12 A big game guide may not hold more than three concession permits at a time for state  
13 land issued under this subsection and is subject to the requirements of AS 08.54.750.  
14 A concession permit issued under this subsection is valid for 10 years from the date  
15 issued. A concession permit issued under this subsection may not be extended or  
16 renewed without the same open and competitive process provided by the department  
17 for the issuance of a concession permit under this subsection.

18 (d) The commissioner, in consultation with the Big Game Commercial  
19 Services Board established under AS 08.54.591, the Board of Game, and the  
20 Department of Fish and Game, shall adopt regulations necessary to establish and  
21 administer the big game guide concession area permit program, including regulations  
22 relating to

23 (1) the qualifications for a full big game guide concession area permit  
24 or a limited big game guide concession area permit;

25 (2) the process for issuing full big game guide concession area permits  
26 and limited big game guide concession area permits and the scope and authorizations  
27 provided by each permit;

28 (3) the determination and collection of reasonable concession permit  
29 fees; in determining reasonable concession permit fees, the commissioner shall  
30 consider the following:

31 (A) fees paid by big game guides holding similar concession

1                   permits in other jurisdictions;

2                               (B) the number and type of concession permits issued for a big  
3                   game guide concession area.

4                   (e) Subject to the approval of the commissioner, a big game guide who holds a  
5                   concession permit under this section may, during the term of the permit, transfer the  
6                   concession permit to another individual qualified under regulations adopted under this  
7                   section. In approving or disapproving the transfer of a permit, the commissioner shall  
8                   consider the circumstances of the proposed transfer and whether the transfer will  
9                   promote the principles listed in (b) of this section.

10                   (f) The commissioner, in consultation with the Big Game Commercial  
11                   Services Board established under AS 08.54.591, the Board of Game, and the  
12                   Department of Fish and Game, may suspend or revoke a concession permit issued  
13                   under this section. If a permittee violates the terms of a concession permit issued under  
14                   this section, the commissioner may suspend or revoke the concession permit after  
15                   providing the permittee with written notice and an opportunity to be heard.

16                   (g) The commissioner shall keep confidential information provided by the Big  
17                   Game Commercial Services Board under AS 08.54.680 or 08.54.760 and any  
18                   propriety information, confidential commercial information, or confidential financial  
19                   information used by the department in the course of approving or denying an  
20                   application for a big game guide concession area permit offered under this section.

21                   (h) The commissioner is responsible for administration and enforcement of  
22                   this section and may delegate that authority as appropriate. The department may issue  
23                   a citation for a violation of this section or a regulation adopted under this section.

24                   (i) In issuing a full big game guide concession area permit or limited big game  
25                   guide concession area permit under this section, the commissioner, in consultation  
26                   with the Big Game Commercial Services Board established under AS 08.54.591, the  
27                   Board of Game, the Department of Fish and Game, and private land owners who own  
28                   5,000 or more acres of land in the game management unit where a concession program  
29                   is established, shall consider each applicant's professional history and reputation, in  
30                   addition to other applicable criteria in the process required by (c) of this section.

31                   (j) In this section,

1 (1) "concession permit" means a permit granting a big game guide the  
2 right to conduct commercial big game hunts on land within a geographic area defined  
3 by the department;

4 (2) "full big game guide concession area permit" means a concession  
5 permit made available by the department through a competitive process that limits the  
6 number of clients that a permit holder may provide big game guided hunts to in the  
7 area and limits the species the permit holder may provide guided hunts for in the  
8 concession area;

9 (3) "limited big game guide concession area permit" means a  
10 concession permit made available by the department through a random draw  
11 application process that provides more restrictive limitations than a full big game  
12 guide concession area permit on the number of clients that a permit holder may  
13 provide big game guided hunts to in the area and limits the species the permit holder  
14 may provide guided hunts for in the concession area.

15 \* **Sec. 9.** AS 43.20.014(a) is amended to read:

16 (a) A taxpayer is allowed a credit against the tax due under this chapter for  
17 [CONTRIBUTIONS OF CASH OR EQUIPMENT ACCEPTED FOR]

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

24 (2) **contributions of cash or equipment accepted for** secondary  
25 school level vocational education courses, programs, and facilities by a school district  
26 in the state;

27 (3) **contributions of cash or equipment accepted for** vocational  
28 education courses, programs, equipment, and facilities by a state-operated vocational  
29 technical education and training school, a nonprofit regional training center recognized  
30 by the Department of Labor and Workforce Development, and an apprenticeship  
31 program in the state that is registered with the United States Department of Labor

1 under 29 U.S.C. 50 - 50b (National Apprenticeship Act);

2 (4) **contributions of cash or equipment accepted for** a facility by a  
3 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
4 national or regional accreditation association or by a public or private nonprofit  
5 elementary or secondary school in the state;

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

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

14 (7) **contributions of cash or equipment accepted for** the Alaska  
15 higher education investment fund under AS 37.14.750;

16 (8) **contributions of cash or equipment accepted for** funding a  
17 scholarship awarded by a nonprofit organization to a dual-credit student to defray the  
18 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) **contributions of cash or equipment accepted for** constructing,  
29 operating, or maintaining a residential housing facility by a residential school in the  
30 state approved by the Department of Education and Early Development under  
31 AS 14.16.200;

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

6 (11) **contributions of cash or equipment accepted for** science,  
7 technology, engineering, and math programs provided by a nonprofit agency or a  
8 school district for school staff and for students in grades kindergarten through 12 in  
9 the state; [AND]

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

15 **(13) expenditures made to operate a child care facility in the state**  
16 **for the children of the taxpayer's employees;**

17 **(14) contributions of cash or equipment accepted by a child care**  
18 **facility in the state operated by a nonprofit corporation and attended by one or**  
19 **more children of the taxpayer's employees; and**

20 **(15) a payment to an employee of the taxpayer made by the**  
21 **taxpayer for the purpose of offsetting the employee's child care costs incurred in**  
22 **the state.**

23 \* **Sec. 10.** AS 43.20.014(d) is amended to read:

24 (d) A contribution claimed as a credit under this section may not

25 (1) be the basis for a credit claimed under another provision of this  
26 title;

27 (2) also be allowed as a deduction under 26 U.S.C. 170 against the tax  
28 imposed by this chapter; and

29 (3) when combined with contributions that are the basis for credits  
30 taken during the taxpayer's tax year under AS 21.96.070, AS 43.55.019,  
31 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total

1 amount of credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member of  
2 an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
3 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
4 meaning given in AS 43.20.145.

5 \* **Sec. 11.** AS 43.20.014 is amended by adding a new subsection to read:

6 (h) Beginning January 1, 2030, and every five years thereafter, the Department  
7 of Labor and Workforce Development shall adjust the dollar limit on credits under (d)  
8 of this section for inflation, using 100 percent of the change over the preceding five  
9 calendar years in the Consumer Price Index for all urban consumers for urban Alaska,  
10 compiled by the Bureau of Labor Statistics, United States Department of Labor.

11 \* **Sec. 12.** 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 [CONTRIBUTIONS OF CASH OR EQUIPMENT ACCEPTED  
14 FOR]

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

20 (2) **contributions of cash or equipment accepted for** secondary  
21 school level vocational education courses, programs, and facilities by a school district  
22 in the state;

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

29 (4) **contributions of cash or equipment accepted for** a facility by a  
30 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
31 national or regional accreditation association;

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

5 (6) **contributions of cash or equipment accepted for** education,  
6 research, rehabilitation, and facilities by an institution that is located in the state and  
7 that qualifies as a coastal ecosystem learning center under the Coastal America  
8 Partnership established by the federal government; [AND]

9 (7) **contributions of cash or equipment accepted for** the Alaska  
10 higher education investment fund under AS 37.14.750;

11 **(8) expenditures made to operate a child care facility in the state**  
12 **for the children of the producer's employees;**

13 **(9) contributions of cash or equipment accepted by a child care**  
14 **facility in the state operated by a nonprofit corporation and attended by one or**  
15 **more children of the producer's employees; and**

16 **(10) a payment to an employee of the producer made by the**  
17 **producer for the purpose of offsetting the employee's child care costs incurred in**  
18 **the state.**

19 \* **Sec. 13.** AS 43.55.019(d) is amended to read:

20 (d) A contribution claimed as a credit under this section may not

21 (1) be the basis for a credit claimed under another provision of this  
22 title; and

23 (2) when combined with contributions that are the basis for credits  
24 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
25 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
26 amount of credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member of  
27 an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
28 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
29 meaning given in AS 43.20.145.

30 \* **Sec. 14.** AS 43.55.019 is amended by adding a new subsection to read:

31 (i) Beginning January 1, 2030, and every five years thereafter, the Department

1 of Labor and Workforce Development shall adjust the limit under (d) of this section  
2 for inflation, using 100 percent of the change over the preceding five calendar years in  
3 the Consumer Price Index for all urban consumers for urban Alaska, compiled by the  
4 Bureau of Labor Statistics, United States Department of Labor.

5 \* **Sec. 15.** AS 43.56.018(a) is amended to read:

6 (a) The owner of property taxable under this chapter is allowed a credit  
7 against the tax due under this chapter for [CONTRIBUTIONS OF CASH OR  
8 EQUIPMENT ACCEPTED FOR]

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

14 (2) **contributions of cash or equipment accepted for** secondary  
15 school level vocational education courses, programs, and facilities by a school district  
16 in the state;

17 (3) **contributions of cash or equipment accepted for** vocational  
18 education courses, programs, and facilities by a state-operated vocational technical  
19 education and training school;

20 (4) **contributions of cash or equipment accepted for** a facility by a  
21 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
22 national or regional accreditation association;

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

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

31 (7) **contributions of cash or equipment accepted for** the Alaska

1 higher education investment fund under AS 37.14.750;

2 **(8) expenditures made to operate a child care facility in the state**  
3 **for the children of the property owner's employees;**

4 **(9) contributions of cash or equipment accepted by a child care**  
5 **facility in the state operated by a nonprofit corporation and attended by one or**  
6 **more children of the property owner's employees; and**

7 **(10) a payment to an employee of the property owner made by the**  
8 **owner for the purpose of offsetting the employee's child care costs incurred in the**  
9 **state.**

10 \* **Sec. 16.** AS 43.56.018(d) is amended to read:

11 (d) A contribution claimed as a credit under this section may not

12 (1) be the basis for a credit claimed under another provision of this  
13 title; and

14 (2) when combined with contributions that are the basis for credits  
15 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
16 AS 43.55.019, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
17 amount of credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member of  
18 an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
19 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
20 meaning given in AS 43.20.145.

21 \* **Sec. 17.** AS 43.56.018 is amended by adding a new subsection to read:

22 (h) Beginning January 1, 2030, and every five years thereafter, the department  
23 shall adjust the dollar limit on credits under (d) of this section for inflation, using 100  
24 percent of the change over the preceding five calendar years in the Consumer Price  
25 Index for all urban consumers for urban Alaska, compiled by the Bureau of Labor  
26 Statistics, United States Department of Labor.

27 \* **Sec. 18.** AS 43.65.018(a) is amended to read:

28 (a) A person engaged in the business of mining in the state is allowed a credit  
29 against the tax due under this chapter for [CONTRIBUTIONS OF CASH OR  
30 EQUIPMENT ACCEPTED FOR]

31 (1) **contributions of cash or equipment accepted for** direct

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

6 (2) **contributions of cash or equipment accepted for** secondary  
7 school level vocational education courses, programs, and facilities by a school district  
8 in the state;

9 (3) **contributions of cash or equipment accepted for** vocational  
10 education courses, programs, and facilities by a state- operated vocational technical  
11 education and training school;

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

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

20 (6) **contributions of cash or equipment accepted for** education,  
21 research, rehabilitation, and facilities by an institution that is located in the state and  
22 that qualifies as a coastal ecosystem learning center under the Coastal America  
23 Partnership established by the federal government;

24 (7) **contributions of cash or equipment accepted for** the Alaska  
25 higher education investment fund under AS 37.14.750;

26 (8) **contributions of cash or equipment accepted for** funding a  
27 scholarship awarded by a nonprofit organization to a dual-credit student to defray the  
28 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) **contributions of cash or equipment accepted for** constructing,  
8 operating, or maintaining a residential housing facility by a residential school  
9 approved by the Department of Education and Early Development under  
10 AS 14.16.200;

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

16 (11) **contributions of cash or equipment accepted for** science,  
17 technology, engineering, and math programs provided by a nonprofit agency or a  
18 school district for school staff and for students in grades kindergarten through 12 in  
19 the state; [AND]

20 (12) **contributions of cash or equipment accepted for** the operation  
21 of a nonprofit organization dedicated to providing educational opportunities that  
22 promote the legacy of public service contributions to the state and perpetuate ongoing  
23 educational programs that foster public service leadership for future generations of  
24 residents of the state;

25 **(13) expenditures made to operate a child care facility in the state**  
26 **for the children of the person's employees;**

27 **(14) contributions of cash or equipment accepted by a child care**  
28 **facility in the state operated by a nonprofit corporation and attended by one or**  
29 **more children of the person's employees; and**

30 **(15) a payment to an employee of the person's business made by**  
31 **the person for the purpose of offsetting the employee's child care costs incurred**

1           **in the state.**

2   \* **Sec. 19.** AS 43.65.018(d) is amended to read:

3           (d) A contribution claimed as a credit under this section may not

4                   (1) be the basis for a credit claimed under another provision of this  
5 title; and

6                   (2) when combined with contributions that are the basis for credits  
7 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
8 AS 43.55.019, AS 43.56.018, AS 43.75.018, or AS 43.77.045, result in the total  
9 amount of the credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member  
10 of an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
11 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
12 meaning given in AS 43.20.145.

13 \* **Sec. 20.** AS 43.65.018 is amended by adding a new subsection to read:

14           (h) Beginning January 1, 2030, and every five years thereafter, the department  
15 shall adjust the dollar limit on credits under (d) of this section for inflation, using 100  
16 percent of the change over the preceding five calendar years in the Consumer Price  
17 Index for all urban consumers for urban Alaska, compiled by the Bureau of Labor  
18 Statistics, United States Department of Labor.

19 \* **Sec. 21.** AS 43.75.018(a) is amended to read:

20           (a) A person engaged in a fisheries business is allowed a credit against the tax  
21 due under this chapter for [CONTRIBUTIONS OF CASH OR EQUIPMENT  
22 ACCEPTED FOR]

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

29                   (2) **contributions of cash or equipment accepted for** secondary  
30 school level vocational education courses, programs, and facilities by a school district  
31 in the state;

1 (3) **contributions of cash or equipment accepted for** vocational  
2 education courses, programs, and facilities by a state-operated vocational technical  
3 education and training school;

4 (4) **contributions of cash or equipment accepted for** a facility by a  
5 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
6 national or regional accreditation association or by a public or private nonprofit  
7 elementary or secondary school in the state;

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

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

16 (7) **contributions of cash or equipment accepted for** the Alaska  
17 higher education investment fund under AS 37.14.750;

18 (8) **contributions of cash or equipment accepted for** funding a  
19 scholarship awarded by a nonprofit organization to a dual-credit student to defray the  
20 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) **contributions of cash or equipment accepted for** constructing,  
31 operating, or maintaining a residential housing facility by a residential school

1 approved by the Department of Education and Early Development under  
2 AS 14.16.200;

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

8 (11) **contributions of cash or equipment accepted for** science,  
9 technology, engineering, and math programs provided by a nonprofit agency or a  
10 school district for school staff and for students in grades kindergarten through 12 in  
11 the state; [AND]

12 (12) **contributions of cash or equipment accepted for** the operation  
13 of a nonprofit organization dedicated to providing educational opportunities that  
14 promote the legacy of public service contributions to the state and perpetuate ongoing  
15 educational programs that foster public service leadership for future generations of  
16 residents of the state;

17 **(13) expenditures made to operate a child care facility in the state**  
18 **for the children of the person's employees;**

19 **(14) contributions of cash or equipment accepted by a child care**  
20 **facility in the state operated by a nonprofit corporation and attended by one or**  
21 **more children of the person's employees; and**

22 **(15) a payment to an employee of the person's business made by**  
23 **the person for the purpose of offsetting the employee's child care costs incurred**  
24 **in the state.**

25 \* **Sec. 22.** AS 43.75.018(d) is amended to read:

26 (d) A contribution claimed as a credit under this section may not

27 (1) be the basis for a credit claimed under another provision of this  
28 title; and

29 (2) when combined with contributions that are the basis for credits  
30 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
31 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.77.045, result in the total

1 amount of the credits exceeding \$3,000,000 [\$1,000,000]; if the taxpayer is a member  
2 of an affiliated group, then the total amount of credits may not exceed \$3,000,000  
3 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
4 meaning given in AS 43.20.145.

5 \* **Sec. 23.** AS 43.75.018 is amended by adding a new subsection to read:

6 (h) Beginning January 1, 2030, and every five years thereafter, the Department  
7 of Labor and Workforce Development shall adjust the dollar limit on credits under (d)  
8 of this section for inflation, using 100 percent of the change over the preceding five  
9 calendar years in the Consumer Price Index for all urban consumers for urban Alaska,  
10 compiled by the Bureau of Labor Statistics, United States Department of Labor.

11 \* **Sec. 24.** AS 43.77.045(a) is amended to read:

12 (a) A person engaged in a floating fisheries business is allowed a credit  
13 against the tax due under this chapter for [CONTRIBUTIONS OF CASH OR  
14 EQUIPMENT ACCEPTED FOR]

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

21 (2) contributions of cash or equipment accepted for secondary  
22 school level vocational education courses, programs, and facilities by a school district  
23 in the state;

24 (3) contributions of cash or equipment accepted for vocational  
25 education courses, programs, and facilities by a state-operated vocational technical  
26 education and training school;

27 (4) contributions of cash or equipment accepted for a facility by a  
28 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
29 national or regional accreditation association or by a public or private nonprofit  
30 elementary or secondary school in the state;

31 (5) contributions of cash or equipment accepted for Alaska Native

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

4 (6) **contributions of cash or equipment accepted for** education,  
5 research, rehabilitation, and facilities by an institution that is located in the state and  
6 that qualifies as a coastal ecosystem learning center under the Coastal America  
7 Partnership established by the federal government;

8 (7) **contributions of cash or equipment accepted for** the Alaska  
9 higher education investment fund under AS 37.14.750;

10 (8) **contributions of cash or equipment accepted for** funding a  
11 scholarship awarded by a nonprofit organization to a dual-credit student to defray the  
12 cost of a dual-credit course, including the cost of

13 (A) tuition and textbooks;

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

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

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

21 (E) other related educational and programmatic costs;

22 (9) **contributions of cash or equipment accepted for** constructing,  
23 operating, or maintaining a residential housing facility by a residential school  
24 approved by the Department of Education and Early Development under  
25 AS 14.16.200;

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

31 (11) **contributions of cash or equipment accepted for** science,

1 technology, engineering, and math programs provided by a nonprofit agency or a  
2 school district for school staff and for students in grades kindergarten through 12 in  
3 the state; [AND]

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

9 **(13) expenditures made to operate a child care facility in the state**  
10 **for the children of the person's employees;**

11 **(14) contributions of cash or equipment accepted by a child care**  
12 **facility in the state operated by a nonprofit corporation and attended by one or**  
13 **more children of the person's employees; and**

14 **(15) a payment to an employee of the person's business made by**  
15 **the person for the purpose of offsetting the employee's child care costs incurred**  
16 **in the state.**

17 \* **Sec. 25.** AS 43.77.045(d) is amended to read:

18 (d) A contribution claimed as a credit under this section may not

19 (1) be the basis for a credit claimed under another provision of this  
20 title; and

21 (2) when combined with contributions that are the basis for credits  
22 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
23 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.75.018, result in the total  
24 amount of the credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member  
25 of an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
26 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
27 meaning given in AS 43.20.145.

28 \* **Sec. 26.** AS 43.77.045 is amended by adding a new subsection to read:

29 (h) Beginning January 1, 2030, and every five years thereafter, the Department  
30 of Labor and Workforce Development shall adjust the dollar limit on credits under (d)  
31 of this section for inflation, using 100 percent of the change over the preceding five

1 calendar years in the Consumer Price Index for all urban consumers for urban Alaska,  
2 compiled by the Bureau of Labor Statistics, United States Department of Labor.

3 \* **Sec. 27.** AS 44.66.010(a)(4) is amended to read:

4 (4) Alaska Commission on Aging (AS 44.29.750) - June 30, **2032**  
5 [2024];

6 \* **Sec. 28.** AS 44.66.010(a)(13) is amended to read:

7 (13) Marijuana Control Board (AS 17.38.080) - June 30, **2027** [2024];

8 \* **Sec. 29.** AS 47.05.030(a) is amended to read:

9 (a) Except as provided in (b) and (c) of this section and for purposes directly  
10 connected with the administration of general assistance, adult public assistance, the  
11 **child** [DAY] care assistance program authorized under AS 47.25.001 - 47.25.095, or  
12 the Alaska temporary assistance program, and in accordance with the regulations of  
13 the department, a person may not solicit, disclose, receive, make use of, or authorize,  
14 knowingly permit, participate in, or acquiesce in the use of, a list of or names of, or  
15 information concerning, persons applying for or receiving the assistance directly or  
16 indirectly derived from the records, papers, files, or communications of the department  
17 or subdivisions or agencies of the department, or acquired in the course of the  
18 performance of official duties.

19 \* **Sec. 30.** AS 47.05.085(a) is amended to read:

20 (a) The commissioner or the commissioner's designee at the director level may  
21 issue subpoenas to compel the production of books, papers, correspondence,  
22 memoranda, and other records considered necessary as evidence in connection with an  
23 investigation under or the administration of AS 47.07 (medical assistance), AS 47.08  
24 (assistance for catastrophic illnesses and acute or chronic medical conditions),  
25 AS 47.25 (**child** [DAY] care assistance, child care grants, general relief, adult public  
26 assistance, and food stamps), and AS 47.27 (Alaska temporary assistance program).

27 \* **Sec. 31.** AS 47.25.001(a) is amended to read:

28 (a) The department shall

29 (1) implement and administer a program to assist in providing **child**  
30 [DAY] care for the children of low and moderate income families according to the  
31 requirements of AS 47.25.001 - 47.25.095;

1 (2) establish standards of eligibility for **child** [DAY] care benefits; **the**  
2 **standards must provide that the maximum monthly household income for a**  
3 **family to be eligible for the program is 105 percent of the median monthly**  
4 **household income in the state, adjusted for family size, unless the family is**  
5 **otherwise exempt from income eligibility requirements;**

6 (3) contract for the care of children of eligible families;

7 (4) establish procedures to periodically review the needs of families  
8 receiving **child** [DAY] care benefits;

9 (5) provide notification to the local government body of the request for  
10 a contract with a **child** [DAY] care facility;

11 (6) establish an electronic application for assistance and allow an  
12 applicant to submit an application in electronic format or in other formats required by  
13 state and federal law; the electronic application must inform an applicant that a false  
14 statement made on the application will be investigated and is punishable under  
15 AS 11.56.210;

16 **(7) establish a program to partner with private sector entities to**  
17 **create incentives for employers to develop on-site or near-site child care.**

18 \* **Sec. 32.** AS 47.25.011 is amended to read:

19 **Sec. 47.25.011. Administrative costs of program contractors.** To defray  
20 administrative expenses, a contractor under AS 47.25.001(b) may only retain \$1,000  
21 or 12 percent, whichever is greater, of the **child** [DAY] care assistance program funds  
22 it receives from the department under the contract.

23 \* **Sec. 33.** AS 47.25.021 is amended to read:

24 **Sec. 47.25.021. Conditions of receipt of benefits.** Benefits may be paid for  
25 the care of children of a low or moderate income family only if a parent or guardian,  
26 because of the **child** [DAY] care, is freed to work or to seek work or to attend school.  
27 Benefits may not be paid for the care of children of a family where one parent or  
28 guardian is not working, actively seeking work, or attending school and is physically  
29 and mentally capable of caring for the children.

30 \* **Sec. 34.** AS 47.25.031 is amended to read:

31 **Sec. 47.25.031. Eligibility of families for benefits.** The department shall

1 determine the eligibility of families for **child** [DAY] care benefits on the basis of the  
2 following factors:

3 (1) income of the family including salary, alimony, child support,  
4 retirement benefits, social security, and any other source of income;

5 (2) number of children in the family;

6 (3) whether there is one parent or guardian solely responsible for the  
7 care of the family.

8 \* **Sec. 35.** AS 47.25.041 is amended to read:

9 **Sec. 47.25.041. Contributions by parent or guardian.** The department shall  
10 develop a sliding fee scale based on the factors listed in AS 47.25.031 for purposes of  
11 determining the amount to be contributed by the parent or guardian for child care; **the**  
12 **amount may not exceed seven percent of the family monthly income.** The  
13 contribution of the parent or guardian shall be paid to the **child** [DAY] care facility.

14 \* **Sec. 36.** AS 47.25.051 is amended to read:

15 **Sec. 47.25.051. Placement; payment by state.** (a) Parents or guardians shall  
16 select the **child** [DAY] care facility for the care of their children.

17 (b) Benefits shall be paid by the department directly to the municipality or  
18 organization contracting with the **child** [DAY] care facility.

19 \* **Sec. 37.** AS 47.25.051 is amended by adding a new subsection to read:

20 (c) The department shall use a market rate study or a cost of care study to  
21 establish a subsidy rate for each region served by the program established under  
22 AS 47.25.001. The department shall use the subsidy rate to determine the amount of  
23 benefits payable by the department under (b) of this section.

24 \* **Sec. 38.** AS 47.25.071(b) is amended to read:

25 (b) To qualify for a grant under (a) or (d) of this section, the child care facility  
26 must

27 (1) be currently licensed under AS 47.32 and applicable municipal  
28 licensing requirements;

29 (2) participate in the **child** [DAY] care assistance program under  
30 AS 47.25.001 - 47.25.095; [AND]

31 (3) provide care under a payment system as provided in (g) of this

1 section; and

2 **(4) be designated as a quality child care facility by the department.**

3 \* **Sec. 39.** AS 47.25.071(g) is amended to read:

4 (g) A [EACH] child care facility receiving a grant under (a) or (d) of this  
5 section shall

6 **(1)** assure that at least 15 percent or one of its child care spaces  
7 receiving subsidy under this section, whichever is greater, will be made available, if  
8 requested, to children eligible for **child** [DAY] care assistance under AS 47.25.001 -  
9 47.25.095, whose parents or guardians wish to pay for care based on attendance only;

10 **(2) give priority to children from low-income families when filling**  
11 **available child care spaces in the facility.**

12 \* **Sec. 40.** AS 47.25.071(h) is amended to read:

13 (h) The department shall, in consultation with **a child care resource and**  
14 **referral agency in the state** [INTERESTED CHILD CARE PROVIDERS] and  
15 parents, adopt regulations to carry out the purposes of this section, **including criteria**  
16 **used to designate a child care facility as a quality child care facility under (b)(4)**  
17 **of this section.**

18 \* **Sec. 41.** AS 47.25.071 is amended by adding new subsections to read:

19 (i) In addition to the grants provided in (a) and (d) of this section, the  
20 department may, subject to appropriations for that purpose, provide grants to the  
21 highest performing and highest quality child care facilities in the state. The department  
22 may use quality recognition and improvement system metrics to determine the highest  
23 performing and highest quality child care facilities in the state. To receive a grant  
24 under this subsection, the child care facility must be currently licensed under AS 47.32  
25 and applicable municipal licensing requirements.

26 (j) A child care facility receiving a grant under (a) or (d) of this section may  
27 not deny a child acceptance to the facility based on disability or socioeconomic status.

28 \* **Sec. 42.** AS 47.25.095(2) is amended to read:

29 (2) "child care facility" means an establishment licensed as a child care  
30 facility under AS 47.32 [, INCLUDING DAY CARE CENTERS, FAMILY DAY  
31 CARE HOMES, AND SCHOOLS FOR PRESCHOOL AGE CHILDREN,] that

1 provides care for children not related by blood, marriage, or legal adoption to the  
2 owner, operator, or manager of the facility **or an establishment recognized by the**  
3 **federal government for the care of children;**

4 \* **Sec. 43.** AS 47.25.095(3) is amended to read:

5 (3) "**child** [DAY] care" means the care, supervision, and guidance of a  
6 child or children unaccompanied by a parent or legal guardian on a regular basis for  
7 periods of less than 24 hours a day;

8 \* **Sec. 44.** AS 47.25.071(c) and 47.25.095(4) are repealed.

9 \* **Sec. 45.** The uncodified law of the State of Alaska is amended by adding a new section to  
10 read:

11 EXEMPTION FROM AS 44.66.050(e). Sections 1, 2, 27, and 28 of this Act are  
12 exempt from the provision of AS 44.66.050(e) that prohibits a bill from continuing or  
13 reestablishing more than one board or commission.

14 \* **Sec. 46.** The uncodified law of the State of Alaska is amended by adding a new section to  
15 read:

16 INITIAL BIG GAME GUIDE CONCESSION AREA AND PERMIT PROGRAM.

17 (a) Notwithstanding AS 16.05.262, added by sec. 4 of this Act, the Board of Game shall  
18 establish the initial big game guide concession area under this section. In establishing the  
19 initial concession area under this section, the Board of Game, after taking public comment  
20 and in consultation with the Big Game Commercial Services Board established under  
21 AS 08.54.591, the Department of Fish and Game, and the Department of Natural Resources,  
22 shall identify and select a single game management unit or subunit that the Board of Game  
23 determines would benefit most from the establishment of a big game guide concession area  
24 permit program under AS 38.05.022, added by sec. 8 of this Act, in consideration of the  
25 principles of AS 38.05.022(b), added by sec. 8 of this Act. The Board of Game shall  
26 determine the number of full big game guide concession area permits and limited big game  
27 guide concession area permits that the Department of Natural Resources shall make available  
28 in the initial big game guide concession area established under this section and the specific  
29 authorizations that should attach to each concession permit authorized under this subsection  
30 for the area using the process provided in AS 16.05.262(d).

31 (b) Notwithstanding the requirement in AS 38.05.022(a) and (c) that the Board of

1 Game approve the establishment of the area under AS 16.05.262, the Department of Natural  
2 Resources shall establish and administer a big game guide concession area permit program  
3 under AS 38.05.022, added by sec. 8 of this Act, in the game management unit or subunit  
4 selected by the Board of Game under (a) of this section.

5 (c) In this section,

6 (1) "concession permit" means a permit granting a big game guide the right to  
7 conduct commercial big game hunts on land within the boundaries of the region selected by  
8 the Board of Game under (a) of this section;

9 (2) "full big game guide concession area permit" has the meaning given in  
10 AS 38.05.022(j);

11 (3) "game management unit" has the meaning given in AS 08.54.790;

12 (4) "limited big game guide concession area permit" has the meaning given in  
13 AS 38.05.022(j).

14 \* **Sec. 47.** The uncodified law of the State of Alaska is amended by adding a new section to  
15 read:

16 CHILD CARE AND DEVELOPMENT FUND PLAN FEDERAL APPROVAL. To  
17 the extent necessary to implement sec. 31 of this Act, the Department of Health shall amend  
18 and submit for federal approval the state plan for the state's child care assistance program  
19 under the federal child care and development fund program, consistent with AS 47.25.001(a),  
20 as amended by sec. 31 of this Act.

21 \* **Sec. 48.** The uncodified law of the State of Alaska is amended by adding a new section to  
22 read:

23 TRANSITION. Notwithstanding the effective date for AS 16.05.262 in sec. 52 of this  
24 Act, the Board of Game may only accept and consider a proposal to establish a big game  
25 guide concession area under AS 16.05.262, added by sec. 4 of this Act, if

26 (1) the Board of Game has established the concession area required under sec.  
27 46 of this Act; and

28 (2) the Department of Natural Resources has implemented and administered a  
29 big game guide concession area permit program in the concession area established under sec.  
30 46 of this Act for a period of at least three years, notwithstanding the requirement in  
31 AS 38.05.022(a) and (c) that the Board of Game approve the establishment of the area under

1 AS 16.05.262.

2 \* **Sec. 49.** The uncodified law of the State of Alaska is amended by adding a new section to  
3 read:

4           CONDITIONAL EFFECT; NOTIFICATION. (a) Section 31 of this Act takes effect  
5 only if, on or before January 1, 2026, the United States Department of Health and Human  
6 Services

7                   (1) approves the amendment to the state plan for the child care assistance  
8 program under the federal child care and development fund program, consistent with  
9 AS 47.25.001(a), as amended by sec. 31 of this Act; or

10                   (2) determines that approval of the amendment to the state plan for the child  
11 care assistance program is not necessary.

12           (b) The commissioner of health shall notify the revisor of statutes in writing within 30  
13 days after the United States Department of Health and Human Services approves the  
14 amendment to the state plan or determines that approval is not necessary under (a)(1) or (2) of  
15 this section.

16 \* **Sec. 50.** Section 37, ch. 61, SLA 2014, as amended by sec. 40, ch. 101, SLA 2018, is  
17 amended to read:

18                   Sec. 37. Sections 1, 2, and 21, **ch. 61, SLA 2014**, [OF THIS ACT] take effect  
19 January 1, **2028** [2025].

20 \* **Sec. 51.** If sec. 31 of this Act takes effect, it takes effect on the day after the date the  
21 United States Department of Health and Human Services approves the corresponding  
22 amendment to the state plan or determines that approval is not necessary.

23 \* **Sec. 52.** Except as provided in sec. 51 of this Act, this Act takes effect immediately under  
24 AS 01.10.070(c).