



# LAWS OF ALASKA

2025

**Source**  
SB 183

**Chapter No.**  
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## AN ACT

Relating to hindering the Legislative Budget and Audit Committee; relating to the powers of the Legislative Budget and Audit Committee and the legislative audit division; and providing for an effective date.

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

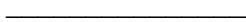
THE ACT FOLLOWS ON PAGE 1



AN ACT

1 Relating to hindering the Legislative Budget and Audit Committee; relating to the powers of  
2 the Legislative Budget and Audit Committee and the legislative audit division; and providing  
3 for an effective date.

4



5 \* **Section 1.** AS 11.56.845(a) is amended to read:

6 (a) A person commits **the offense of** hindering the Legislative Budget and  
7 Audit Committee if the person intentionally (1) fails to give, or (2) directs, orders,  
8 threatens, restrains, coerces, forces, or prevents another person from giving, full  
9 cooperation to the legislative auditor or the legislative fiscal analyst in assembling,  
10 **generating,** or furnishing requested information **in the form or format requested** to  
11 the committee or its staff, and the person did not reasonably believe that the action or  
12 failure to act was legally justified.

13 \* **Sec. 2.** AS 24.20.201(a) is amended to read:

14 (a) The Legislative Budget and Audit Committee has the power to

1 (1) organize, adopt rules for the conduct of its business, and prescribe  
2 procedures for the comprehensive fiscal analysis, budget review, and post-audit  
3 functions;

4 (2) hold public hearings, administer oaths, issue subpoenas, compel the  
5 attendance of witnesses and production of papers, books, accounts, documents, and  
6 testimony, and have the deposition of witnesses taken in a manner prescribed by court  
7 rule or law for taking depositions in civil actions;

8 (3) require all state officials and agencies of state government to give  
9 full cooperation to the committee or its staff in assembling, **generating**, and furnishing  
10 requested information, **including assembling, generating, or furnishing**  
11 **information in the form or format requested by the committee or the committee's**  
12 **staff**;

13 (4) review revenue projections, state agency appropriation requests, the  
14 expenditure of state funds, including the relationship between state agency program  
15 accomplishments and legislative intent, and the fiscal policies and procedures of state  
16 government;

17 (5) review and approve proposed changes to agency authorized  
18 budgets as provided in AS 37.07 (Executive Budget Act);

19 (6) make recommendations concerning appropriations, their  
20 expenditure, and the fiscal policies and procedures of state government to the governor  
21 when appropriate, and to the legislature;

22 (7) prepare and distribute reports, memoranda, or other necessary  
23 materials;

24 (8) sue in the name of the legislature during the interim between  
25 sessions if authorized by majority vote of the full membership of the committee;

26 (9) [REPEALED

27 (10)] make recommendations to the legislature and to agencies of the  
28 state that perform lending or investment functions concerning the structure and  
29 operating practices of the agencies;

30 **(10)** [(11)] enter into and enforce all contracts necessary or desirable  
31 for the functions of the committee;

1                   **(11)** [(12)] provide for annual post audits of the Alaska Housing  
2 Finance Corporation, the Alaska Aerospace Corporation, and the Alaska Industrial  
3 Development and Export Authority.

4 \* **Sec. 3.** AS 24.20.271 is amended to read:

5                   **Sec. 24.20.271. Powers and duties.** The legislative audit division shall

6                   (1) conduct a performance post-audit of boards and commissions  
7 designated in AS 44.66.010 and make the audit, together with a written report,  
8 available to the legislature not later than the first day of the regular session of the  
9 legislature convening in each year set out with reference to boards and commissions  
10 whose activities are subject to termination as prescribed in AS 44.66; the division shall  
11 notify the legislature that the audit and report are available;

12                   (2) [REPEALED

13                   (3)] audit at least once every three years the books and accounts of all  
14 custodians of public funds and all disbursing officers of the state;

15                   **(3)** [(4)] at the direction of the Legislative Budget and Audit  
16 Committee, conduct performance post-audits on any agency of state government;

17                   **(4)** [(5)] cooperate with state agencies by offering advice and  
18 assistance as requested in establishing or improving the accounting systems used by  
19 state agencies;

20                   **(5)** [(6)] require the assistance and cooperation of all state officials and  
21 other state employees in the inspection, examination, and audit of state agency books  
22 and accounts; **the legislative audit division may require a state official or other**  
23 **state employee to assemble, generate, or furnish information in the form or**  
24 **format requested by the division;**

25                   **(6)** [(7)] have access at all times to the books, accounts, reports, or  
26 other records, whether confidential or not, of every state agency;

27                   **(7)** [(8)] ascertain, as necessary for audit verification, the amount of  
28 agency funds on deposit in any bank as shown on the books of the bank; no bank may  
29 be held liable for making information required under this paragraph available to the  
30 legislative audit division;

31                   **(8)** [(9)] complete studies and prepare reports, memoranda, or other

1 materials as directed by the Legislative Budget and Audit Committee;

2 **(9)** [(10)] have direct access to any information related to the  
3 management of the University of Alaska and have the same right of access as exists  
4 with respect to every other state agency. [;

5 (11) REPEALED

6 (12) REPEALED]

7 \* **Sec. 4.** AS 39.25.160(l) is amended to read:

8 (l) A state employee may not intentionally (1) fail to give, or (2) direct, order,  
9 threaten, restrain, coerce, force, or prevent another person from giving, full  
10 cooperation to the legislative auditor or the legislative fiscal analyst in assembling,  
11 **generating,** or furnishing requested information **in the form or format requested** to  
12 the Legislative Budget and Audit Committee or its staff if the person did not  
13 reasonably believe that the action or failure to act was legally justified. Violation of  
14 this subsection constitutes just cause for dismissal or other appropriate disciplinary  
15 action.

16 \* **Sec. 5.** The uncodified law of the State of Alaska is amended by adding a new section to  
17 read:

18 APPLICABILITY. AS 11.56.845(a), as amended by sec. 1 of this Act, applies to  
19 offenses committed on or after the effective date of this Act.

20 \* **Sec. 6.** This Act takes effect immediately under AS 01.10.070(c).