

Introduced: 6/11/81  
Referred: Rules

1 IN THE HOUSE

BY GARDINER

2 HOUSE RESOLUTION NO. 9

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 Relating to litigation involving the  
6 challenge to the constitutionality  
7 of AS 43.21, the oil and gas corpor-  
8 ate income tax, and directing the  
9 Legislative Council to seek status  
10 as amicus curiae in the litigation.

11 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES:

12 WHEREAS the legislature has enacted AS 43.21, a law establishing an oil  
13 and gas corporate income tax; and

14 WHEREAS litigation has been filed challenging the constitutionality of  
15 the oil and gas corporate income tax in the superior court for the State of  
16 Alaska at Anchorage; and

17 WHEREAS the litigation is still pending in the court and trial on the  
18 merits of the case is not anticipated for a number of months; and

19 WHEREAS the issues presented by the case are extremely significant to  
20 the future financial condition of the state; and

21 WHEREAS the disposition of the issues presented by the case presently  
22 involves the gain or loss to the state of hundreds of millions of dollars;  
23 and

24 WHEREAS it has been established that the resolution of the litigation  
25 in 1985 could, if the case were lost by the state, require the state to  
26 return as much as \$9 billion to the oil and gas company taxpayers; and

27 WHEREAS the House of Representatives believes that the state's existing  
28 taxation and leasing policies provide significant incentives for petroleum  
29 exploration and development in the state; and

1       WHEREAS the House of Representatives believes that existing levels of  
2 taxation should remain in effect at this time; and

3       WHEREAS the House of Representatives believes that it is in the public  
4 interest for the courts to be aware of its views on the constitutionality of  
5 the oil and gas corporate income tax;

6       BE IT RESOLVED by the Alaska House of Representatives that the Legisla-  
7 tive Council is directed to seek intervention in the litigation challenging  
8 the constitutionality of AS 43.21 as amicus curiae.

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