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Referred: Finance

BY THE RULES COMMITTEE BY  
REQUEST OF THE LEGISLATIVE  
BUDGET AND AUDIT COMMITTEE

1 IN THE SENATE

2 SENATE BILL NO. 359

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTEENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the disclosure of state tax  
7 assessments of the Department of Revenue."

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

9 \* Section 1. LEGISLATIVE FINDINGS. (a) The legislature finds that

10 (1) the natural resources of land owned by the state belong to  
11 the citizens of the state;

12 (2) natural resource extraction presently dwarfs all other  
13 taxable economic activity in the state;

14 (3) the vast majority of the state's revenue is derived from the  
15 extraction of natural resources; and

16 (4) state government provides a wide range of critical services  
17 to the citizens of the state to ensure the public health and welfare.

18 (b) The legislature further finds that

19 (1) the citizens of the state must be assured that the state is  
20 receiving all of the income to which it is entitled;

21 (2) since the revenue from the extraction of natural resources  
22 is derived from only a relatively few taxpayers, the consequences of error  
23 in each case are magnified.

24 (3) the legislature must exercise its oversight authority to  
25 assure that the administration of revenue collection by the Department of  
26 Revenue is conducted efficiently, fairly, promptly and in the best inter-  
27 ests of the citizens of the state;

28 (4) there is legitimate and compelling governmental interest for  
29 the legislature and the public to have adequate access to information

1 regarding the revenue owed to the state from the extraction of natural  
2 resources to allow responsible oversight;

3 (5) without sufficient information, the legislature cannot  
4 adequately determine that the state's revenue collection functions are  
5 properly administered and that revenue due the state is promptly received;  
6 and

7 (6) the public interest may best be served if the identity of a  
8 corporate taxpayer and the amount assessed against the corporate taxpayer  
9 is available at the time of assessment, whether or not the corporate tax-  
10 payer agrees that the amount is due and whether or not any amount is delin-  
11 quent.

12 \* Sec. 2. LEGISLATIVE PURPOSE. The legislature adopts sec. 3 of this  
13 Act in response to concerns identified by the findings in sec. 1 of this  
14 Act to ensure that

15 (1) the state is receiving all revenue due the state;

16 (2) oversight of the revenue collecting function is sufficiently  
17 provided; and

18 (3) revenue due to the state is available to provide for the  
19 public health and welfare of the citizens of the state.

20 \* Sec. 3. AS 43.05.230(e) is amended to read:

21 (e) This section does not prohibit [NOTHING IN THIS SECTION  
22 PROHIBITS] the publication of statistics [SO] classified as to prevent  
23 the identification of particular returns or reports, together with  
24 other relevant information that, in the opinion of the department, may  
25 assist in the collection of taxes. The assessments made by the de-  
26 partment against corporate taxpayers and [OR THE PUBLICATION OF]  
27 delinquent lists showing the names of taxpayers who have failed to pay  
28 their taxes at the time and in the manner provided by law are public  
29 records [, TOGETHER WITH OTHER RELEVANT INFORMATION WHICH IN THE

1      OPINION OF THE DEPARTMENT MAY ASSIST IN THE COLLECTION OF DELINQUENT  
2      TAXES].