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Referred: Judiciary and
Finance

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

1 IN THE HOUSE

2 HOUSE BILL NO. 58

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the disclosure of certain state
7 tax assessment information by the Department of
8 Revenue."

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

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

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

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

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

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

19 (b) The legislature further finds that

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

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

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

29 (4) the legislature and the public have a legitimate and

1 compelling interest in having access adequate for responsible oversight to
2 information regarding the revenue owed to the state from the extraction of
3 natural resources;

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

8 (6) the public interest is best served if the identity of a
9 corporate taxpayer and the amount assessed against the corporate taxpayer
10 are available to the legislature and the public at the time of assessment,
11 whether or not the corporate taxpayer agrees that the amount is due and
12 whether or not any amount is delinquent.

13 * Sec. 2. LEGISLATIVE PURPOSE. The legislature adopts secs. 3, 4, and
14 5 of this Act in response to concerns identified by the findings in sec. 1
15 of this Act to ensure that

16 (1) the state is receiving all revenue that is due to the state;
17 (2) sufficient oversight of the revenue collecting function is
18 provided; and

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

21 * Sec. 3. AS 09.25.100 is amended to read:

22 Sec. 09.25.100. DISPOSITION OF TAX INFORMATION. Information in
23 the possession of the Department of Revenue that [WHICH] discloses the
24 particulars of the business or affairs of a taxpayer or other person
25 is not a matter of public record, except for purposes of investigation
26 and law enforcement. The information shall be kept confidential
27 except when its production is required in an official investigation or
28 court proceeding. These restrictions do not prohibit the publication
29 of statistics presented in a manner that prevents the identification

1 of particular reports and items, or prohibit the publication of tax
2 lists showing the names of taxpayers who are delinquent and relevant
3 information that [WHICH] may assist in the collection of delinquent
4 taxes. Notwithstanding the other provisions of this section, the
5 amount of a tax assessment made by the Department of Revenue against a
6 corporate taxpayer and the name of the assessed taxpayer are public
7 information.

8 * Sec. 4. AS 43.05.230 is amended by adding a new subsection to read:

9 (h) The amount of an assessment made by the department against a
10 corporate taxpayer and the name of the assessed taxpayer are public
11 information.

12 * Sec. 5. AS 09.25.100, as amended by sec. 3 of this Act, and AS 43.-
13 05.230(h), as enacted by sec. 4 of this Act, apply to assessments that are
14 either outstanding on the effective date of this Act, or made on or after
15 the effective date of this Act.