

SENATE BILL NO. 56
IN THE LEGISLATURE OF THE STATE OF ALASKA
EIGHTEENTH LEGISLATURE - FIRST SESSION

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

Introduced: 1/22/93
Referred: STA, JUD, FIN

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to the budget reserve fund established under art. IX, sec. 17,
2 Constitution of the State of Alaska."

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

4 * Section 1. AS 37.10 is amended by adding new sections to read:

5 **ARTICLE 6. BUDGET RESERVE FUND.**

6 **Sec. 37.10.410. ADMINISTRATIVE PROCEEDINGS INVOLVING TAXES.**

7 (a) The following money received by the state is considered to be received as a result
8 of the termination of an administrative proceeding for purposes of applying art. IX,
9 sec. 17(a), Constitution of the State of Alaska:

10 (1) past due taxes and penalties that are the subject of a request for an
11 informal conference under AS 43.05.240(a) and that are received by the state at least
12 six months after the request for the informal conference is made to the Department of
13 Revenue;

14 (2) past due taxes and penalties that are the subject of a formal hearing

1 held under AS 43.05.240(c) and that are received by the state after the hearing has
2 begun.

3 (b) To the extent that an administrative proceeding involves taxes that are not
4 due at the time the request for the proceeding was made under AS 43.05.240(a) or
5 (b)(1), money received by the state as a result of the proceeding is not considered to
6 be received as a result of the termination of an administrative proceeding for purposes
7 of applying art. IX, sec. 17(a), Constitution of the State of Alaska.

8 Sec. 37.10.420. MONEY AVAILABLE FOR APPROPRIATION. (a) For
9 purposes of applying art. IX, sec. 17(b) and (d), Constitution of the State of Alaska,
10 money available for appropriation for a fiscal year does not include money in the
11 earnings reserve account established under AS 37.13.145. Money available for
12 appropriation for a fiscal year is money in the general fund, including money from
13 lapsed appropriations, that has not been appropriated during a previous fiscal year

- 14 (1) for expenditure during any fiscal year; or
15 (2) to a special fund or account established by law.

16 (b) If the amount appropriated from the budget reserve fund has not been
17 repaid under art. IX, sec. 17(d), Constitution of the State of Alaska, the Department
18 of Revenue shall transfer to the budget reserve fund the amount of money in the
19 general fund available for appropriation on June 30 of the fiscal year, or as much of
20 it as is necessary to complete the repayment. The transfer shall be made on or before
21 November 15 of the following fiscal year.