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19

STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

POUCH S - JUNEAU 99611

March 6, 1979

The Honorable Thelma Buchholdt
Chairman
House Health, Education & Social
Services Committee
Room 112 - Capitol Building
Juneau, Alaska

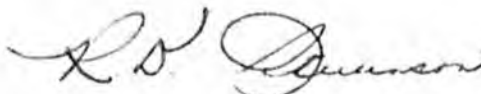
Re: House Joint Resolution No. 19

Dear Representative Buchholdt:

House Joint Resolution No. 19, proposing an amendement to the Constitution of the State of Alaska relating to tax credits for tuition expenses, was introduced in the House on February 15, 1979 and was referred to the House Health, Education & Social Services and Judiciary Committees.

For the consideration of the House Health, Education & Social Services Committee, I am enclosing a copy of a Fiscal Note prepared by Mr. Gary Jenkins, Director, Audit Division, Department of Revenue concerning the proposed legislation.

Sincerely,



R. D. Stevenson
Special Assistant

cc: The Honorable Charles Parr
Chairman
House Judiciary Committee

John Messenger
Commissioner
Department of Revenue

Gary Jenkins, Director
Audit Division
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill Resolution No. House Joint Resolution No. 19

Title An amendment to the Constitution of the State of Alaska relating

Requested by H.E.S.S. & (to tax credits for tuition expenses 3/2/79)
Judiciary Committees

II. FISCAL DETAIL

Agency Affected Revenue
Program Category Affected Fiscal Services
Budget Request Unit(s) Affected Audit Division

EXPENDITURES (Thousands of Dollars) None

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

FUNDING (Thousands of Dollars) None

GENERAL FUND						
FEDERAL FUNDS						
OTHER (SPECIFY)						

POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See memo dated 3/2/79 to R. D. Stevenson.

IV. DATE March 2, 1979

PREPARED BY *Ray Perkins*
AGENCY Department of Revenue, Audit Division
PHONE 465-2320

Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)

MEMORANDUM

TO: R. D. Stevenson
Special Assistant
Department of Revenue

DATE: March 2, 1979

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: House Joint Resolution No. 19

This resolution would provide for an amendment to the constitution of the State of Alaska whereby the Legislature would be directed to provide a tax credit for tuition paid to all "nonsectarian" educational institutions in the State. In considering this resolution, the Legislature should be aware of two items which appear to be in conflict with the several proposed tax credit bills that have been introduced this year. There are two limiting provisions in the proposed constitutional change. First of all, the credit would be available for payments only to nonsectarian educational institutions, which would eliminate all schools operated by a religious organization. Secondly, it would limit the payments to institutions in the State of Alaska. The current proposed tuition credit bills would allow the credit regardless of where the institution is located.