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STATE OF ALASKA 1983 LEGISLATIVE SESSION  
FISCAL NOTE

Revision Date \_\_\_\_\_

REQUEST

Bill/Resolution No: HB 144  
Title: An act relating to political campaign contributions  
Sponsor: Martin and Marrou  
Requestor: House State Affairs  
Date of Request: 2/1/85

FISCAL DETAIL

Agency Affected: Revenue  
Program Category Affected: General Government  
BRU, Program of Subprogram(s) Affected: Administration and Support - Administrative Services

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
<b>OPERATING</b>						
100 PERSONAL SERVICES	-	-	-	-	-	-
200 TRAVEL	-	-	-	-	-	-
300 CONTRACTUAL	-	-	-	-	-	-
400 SUPPLIES	-	-	-	-	-	-
500 EQUIPMENT	-	-	-	-	-	-
600 LANDS & STRUCTURES	-	-	-	-	-	-
700 GRANTS, CLAIMS	-	-	-	-	-	-
800 MISCELLANEOUS	-	-	-	-	-	-
<b>TOTAL OPERATING</b>	-	-	-	-	-	-
<b>CAPITAL</b>	-	-	-	-	-	-
<b>REVENUE</b>	-	-	-	-	-	-

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	-	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-

POSITIONS:

FULL-TIME	-	-	-	-	-	-
PART-TIME	-	-	-	-	-	-
TEMPORARY	-	-	-	-	-	-

ANALYSIS: See attached.

Prepared By: Ervin B. Jones, Director  
Division: Administrative Services  
Approved by Commissioner: [Signature]  
Agency: [Signature]

Phone: 465-2813  
Date: 2/16/85  
Date: 2/20/85

Distribution (by Agency preparing fiscal note):  
Legislative Finance  
Legislative Sponsor  
Requestor  
Office of Management and Budget  
Impacted Agency(ies)

Department of Revenue  
HB 144 Analysis

Assumptions:

- 1) The inserted information on line 15-17 refers to the Refundable Credit Claims received by the Department.
- 2) Public disclosure under AS 47.03.085, as amended, would be limited to the list as prepared for the Alaska Public Offices Commission, and would not extend to custom-programmed computer runs by election district, party affiliation, etc. If the Department of Revenue is required by this change to compete with commercial data processing service bureaus, there will be fiscal impact.

Program Summary:

1. Positions: None.
2. Other expenditures: None.
3. Funding: None required.
4. Section cost analysis: N/A.

Computations: N/A.

Economic Impact: N/A.

Impact on local government: N/A.

Attachments: See attached recommended amendment.

Department of Revenue  
HB 144  
Amendments Proposed

Replace the bill's substitution language at line 15-17 with the following:  
This list, once prepared and furnished to the Alaska Public Offices  
Commission, shall become public information under AS 09.25.110 - 09.25.120.

# STATE OF ALASKA

## DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

BILL SHEFFIELD, GOVERNOR

POUCH 5  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-2300

February 3, 1986

RECEIVED  
FEB 4 1986

The Honorable Mitch Abood  
Alaska State Senate  
P.O. Box V  
Juneau, AK 99811

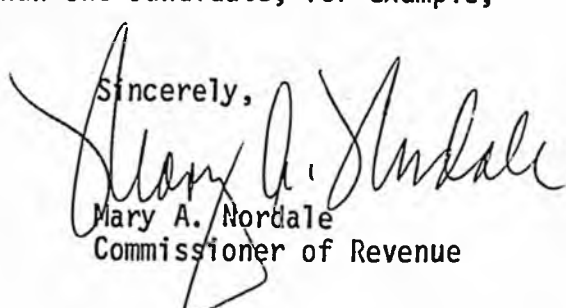
Dear Senator Abood:

Enclosed for your interest are the following:

1. AG opinion dated January 28, 1986, regarding publication of information on political contribution credits.
2. List of candidates and groups named by claimants of credits as furnished to Representative Martin pursuant to the Supreme Court order dated March 21, 1985.
3. Copy of an AG opinion dated February 5, 1985, to the Division of Legislative Audit advising on organizations for which credits may be claimed.
4. Copy of a letter dated April 9, 1985, to Representative Martin furnishing the information this department may reveal without order of Supreme Court.

Because of widespread interest in the program and in analyzing the administrative response to the February 5, 1985, opinion, the Department of Revenue has sought clarification. We have been informally advised that we may approve credits only for contributions made to organizations for the exclusive use by a candidate or to a group organized to affect the outcome of a ballot proposition or question. Contributions to political parties which support more than one candidate, for example, would not be eligible for a credit.

Sincerely,

  
Mary A. Nordale  
Commissioner of Revenue

MAN:m11  
Enclosures

86-30

# MEMORANDUM

# State of Alaska

TO: Honorable Mary A. Nordale  
Commissioner  
Department of Revenue

DATE: January 28, 1986

FILE NO:

RECEIVED  
ALASKA DEPARTMENT OF REVENUE TELEPHONE NO:

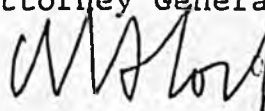
465-3600

FROM: Harold M. Brown  
Attorney General

JAN 30 1986

SUBJECT:

Release of list of  
political  
contribution tax  
credit recipients

  
OFFICE OF THE COMMISSIONER

By: Richard D. Monkman  
Assistant Attorney General

At your request, this office has examined the question of whether the Department of Revenue can release the 1985 list of "all persons claiming a political contribution tax credit under AS 43.20.13(a), including the dates, if available, and candidates or groups to which the contribution was made." As you note in your letter of January 27, 1986 to Senator Abood, "these lists or parts of them may not be made public except on order of the supreme court of the state." AS 43.20.013(a).

Having examined the statute, discussed the question with the Alaska Public Offices Commission (which keeps the list confidential, in accord with the statute), and reviewed the Supreme Court's Order of March 21, 1985, we conclude that the Department may not release the 1985 lists without an order of the Supreme Court. The statute is clear, and appears intended to protect the privacy interests of those who contribute small amounts to political causes. \*/

---

\*/ In this light, we note that the Supreme Court's Order allowing partial release of the lists to Representative Martin did not allow release of the names of the contributors who received the tax credit. Rather, it limits disclosure to "a list of all candidates or groups to which contributions were made and for which the tax credit ... was claimed during calendar years 1983 and 1984." Order, March 21, 1985 (emphasis supplied). The Campaign Disclosure Act does not require disclosure of the names of those who contribute \$100 or less to a campaign or political group. AS 15.13.040. Thus, an individual contributing \$100 or less would expect that his or her contribution would not be made public, either by the A.P.O.C. or by your Department. Our understanding is that the legislators are not seeking the names of contributors, just the names of the groups and candidates to which contributions were made.

Honorable Mary A. Nordale  
Commissioner  
Department of Revenue

January 28, 1986  
Page 2

The lists of groups and candidates who received contributions reimbursed by the tax credit in 1983 and 1984 has already been "made public" by disclosure to Representative Martin. The Supreme Court's Order does not restrict Representative Martin from releasing the lists to others. Thus, we conclude that those lists have become public information. There is no reason to withhold them from Senator Abood or any other interested party.

The proper procedure for the interested legislators to follow to obtain the 1985 lists, or to obtain more information regarding the 1983 and 1984 lists, is to apply to the Supreme Court. We note that the application should be very specific as to what information the legislators wish to obtain.

Please let me know if we can be of any further assistance in this matter.

HMB:RDM:cck

cc: Honorable Mitch Abood  
Alaska State Senate  
Alaska State Legislature

Honorable Terry Martin  
Alaska House of Representatives  
Alaska State Legislature

Theda S. Pittman, Executive Director  
Alaska Public Offices Commission  
Anchorage

REPORT DATE 04/02/85

SUMMARY OF POLITICAL CONTRIBUTIONS CLAIMED FOR 1983  
(PROCESSED IN 1984)

CANDIDATE OR GROUP

AEAC  
/  
//  
1982 REPUB  
1983 GOP VIC FUND  
1983-GOP VICTORY FND  
1983 GOP VICTORY FUN  
1983 GOP VINTORY FUN  
1983 VICTORY FUND  
1983 VICTORY FUND  
1984 GOP VICTORY FND  
1984 GOP VICTORY FUN  
1984 PRES TRUST  
20TH DIST R  
20TH DIST REP PRY  
20TH DIST REPUB  
20TH DIST REPUBLICAN  
2ND AMEND FOUND  
2ND AMEND FOUNDATION  
2ND AMEND FUND  
2ND AMENDMENT  
2ND AMENDMENT FOUND  
2ND AMENDMENT FOUNDA  
2ND AMENDMENT FOUNDT  
4TH DIST  
4TH OF JULY FESTIVAL  
83 GOP VICTORY  
83 GOP VICTORY FUND  
83 GOP VICTOYRY FUND  
84 GOP VICTORY FUND  
84 PRES TRUST  
? ?  
A G C  
A STURGELE  
A STURGULEWSKI  
A.I.M.  
A.L.E.V.E.  
A.L.I.V.E.  
AADC  
AASE  
AASE H  
AASE HARRY  
AASSE  
AASSE HARRY

In the Matter of the )  
Application for Release )  
of Individual Tax Credit )  
Lists. )  
\_\_\_\_\_ )

Supreme Court No. S-839

O R D E R

Before: Rabinowitz, Chief Justice, Burke,  
Matthews, Compton and Moore, Justices.

Filed and Entered *Ch. 14.0*  
APPELLATE COURTS of t  
STATE of ALASKA  
MAR 27 1985

By *Ev* CLERK  
..... DC

On consideration of the application for the release, pursuant to AS 43.05.085, of individual tax credit lists, filed by Representative Terry Martin on February 5, 1985, and the statement of non-opposition to the application, filed by the State of Alaska on February 25, 1985,

IT IS ORDERED:

The application is granted. The State of Alaska is directed to release to Representative Martin a list of all candidates or groups to which contributions were made and for which the tax credit provided for by AS 43.20.013 was claimed during calendar years 1983 and 1984.

Entered by direction of the court at Anchorage, Alaska on March 21, 1985.

CLERK OF THE SUPREME COURT

*David A. Lampen*  
\_\_\_\_\_  
DAVID A. LAMPEN

ccs: Justices  
Counsel  
Representative Terry Martin  
Sally Smith, Director of Public Services,  
Department of Revenue

# MEMORANDUM

# State of Alaska

TO: Gerald L. Wilkerson  
Legislative Auditor  
Division of Legislative Audit

DATE: February 5, 1985

FILE NO: 366-320-85

TELEPHONE NO: 465-3600

FROM: Norman C. Gorsuch  
Attorney General

SUBJECT: Requirements for  
organizations  
under the political  
contribution credit  
program

By: Diane T. Colvin *DTC*  
Assistant Attorney General  
Commercial-Juneau

In conjunction with an audit of the political contribution credit program administered by the Department of Revenue, you have asked whether national political parties and national special interest groups qualify under AS 43.20.013(a), which provides for payments to individuals for contributions made to certain political candidates and organizations. We conclude that a national organization may qualify if the purpose for which it is organized meets the criteria set forth in AS 43.20.013(a).

AS 43.20.013(a) provides as follows:

(a) A resident individual is entitled to a tax credit not to exceed \$100 for

(1) a contribution made in a calendar year to a person or organization for use exclusively

(A) for a political campaign for a candidate for

(i) President or Vice President of the United States, whether or not the candidate will be voted on in a primary election in Alaska;

(ii) United States senator from Alaska;

(iii) United States representative from Alaska;

(iv) governor or lieutenant governor of Alaska;

(v) the Alaska legislature;

(vi) delegate to an Alaska constitutional convention;

(vii) electoral confirmation as a judge or justice of a court in Alaska; or

(viii) municipal office in Alaska; or

(B) by a group seeking to influence the outcome of a ballot proposition or question in Alaska; and

(2) dues paid in a calendar year to a non-profit organization organized primarily for the purpose of influencing elections in Alaska.

DEPARTMENT OF REVENUE  
ADMINISTRATIVE SERVICES

FEB 8 1985

Gerald L. Wilkerson  
Legislative Auditor  
Division of Legislative Audit  
366-320-85

February 5, 1985  
Page 2

AS 43.20.013(a) places no geographical limitations on an organization. It does, however, impose requirements regarding the purpose of the organization. Thus, a national organization such as "Mondale for President" would qualify because it is organized for the purpose set forth in AS 43.20.013(a)(1)(A)(i) -- it is a political campaign organization supporting a candidate for the Presidency. On the other hand, a contribution to the Republican National Committee would not qualify, because it is not organized exclusively for one of the purposes listed in AS 43.20.013(a)(1)(A)(i) - (viii). It may support the Republican nominee for President, but it also supports other candidates, such as Republican congressional candidates in other states, who are not covered by the statute.

Likewise, national special interest organizations do not qualify unless they are organized for the purposes set forth in AS 43.20.013(a). Thus, a nationwide organization could qualify if it were organized primarily to influence an Alaskan election. AS 43.20.013(a)(2). A state organization would not qualify unless, like the Alaska Environmental Action Committee, it were organized primarily for the purpose of influencing elections in the state. The organizations you list in your memorandum (National Rifle Organization, Audubon Society, National Wildlife Federation, Second Amendment Foundation) would not qualify because they are not organized primarily for the purpose of influencing elections in Alaska nor for any of the other purposes listed in AS 43.20.013(a)(1) and (2).

Focusing on the purpose of the organization fulfills, we believe, the legislative intent of the statute. AS 43.20.013(a), like sec. 41 of the Internal Revenue Code (providing for a tax credit for political contributions), was enacted not only for the obvious purpose of encouraging citizens to make contributions to candidates for public office, but also to "compensate" for the fact that contributions to political organizations are not tax deductible as charitable contributions for income tax purposes. See I.R.C. §§ 501, 527 (West 1984). Thus, a contribution must be made to a legitimate political organization in order to qualify as a credit. A charitable organization that incidentally supports a candidate or proposition does not come under the purview of the statute.

Determining whether or not a contribution is made for one of the purposes covered by the statute creates a difficult administrative problem for the Department of Revenue. The purpose of an organization is not always apparent from its name. In addition, it is difficult for the department to identify all the organizations in the state that may be organized for the

Gerald L. Wilkerson  
Legislative Auditor  
Division of Legislative Audit  
366-320-85

February 5, 1985  
Page 3

purposes listed in AS 43.20.013(a). This task, in order to be done accurately and efficiently, will probably require additional personnel, and assistance from the Division of Elections and the Alaska Public Offices Commission (APOC).

The other problem created for the department is a public relations one. An organization, in order to encourage contributions, may "advertise" to the public that it qualifies under AS 43.20.013(a) when in fact it does not. Based on a representation of this kind, the contributor will apply to the department for a refund, which may be denied because the contribution was not earmarked exclusively for one of the purposes listed in AS 43.20.013(a). Persons denied a refund are more likely to voice their dissatisfaction with department personnel than with employees of the organization who made the erroneous representation.

One way of easing the administrative burden on the department may be to amend the current regulation, 15 AAC 20.042, which requires, in effect, that a group supporting or opposing a ballot proposition must be registered with the Alaska Public Offices Commission in order to qualify. This registration requirement could be extended to cover most candidates and groups, except those that are not otherwise required to register with APOC, such as groups supporting candidates for national offices. For those organizations that are required to register, the use of registration as a qualifier would probably help to expedite the processing of applications for refunds.

We hope this provides sufficient information for concluding your audit. If you wish further information, please contact us.

NCG:DTC:cct  
cc: Ervin Jones, Director  
Administrative Services Division  
Department of Revenue

Theda S. Pittman, Director  
Public Offices Commission  
Department of Administration

Sandi Stout, Director  
Division of Elections  
Office of the Lieutenant Governor

April 9, 1985

The Honorable Terry Martin  
House Minority Leader  
Alaska State Legislature  
Pouch Y  
Juneau, AK 99811

re: Political Campaign Contribution Credit Statistics, Calendar Years  
1983 and 1984

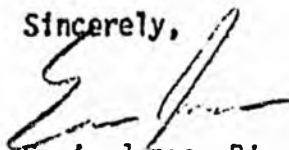
Dear Representative Martin:

As I mentioned in our telephone conversation of April 4, we are providing the statistical information requested in your March 12, 1985 memo as public information. The figures below represent the total checks paid and total amount paid for political campaign contribution claims during 1983 and 1984, respectively. The information for the years 1981 and 1982 is more difficult to extract because of a major change in the system in 1983. We are, however, researching that information and will provide it in the near future.

Political Campaign Credit Payments

<u>Calendar Year of Payment</u>	<u>Total Number of Claims</u>	<u>Total Amount of Payments</u>
1983	11,773	\$1,220,544.50
1984	7,317	625,676.21

Sincerely,



Ervin Jones, Director  
Administrative Services Division

EJ:ms

## REP. TERRY MARTIN

ELECTIVE DISTRICT 13  
MOUNTAIN VIEW  
RUSSIAN JACK SPRINGS  
NUNAKA VALLEY  
ELMENDORF A.F.B.  
CREEKSIDE  
EAST ANCHORAGE

HOME  
3960 REKA DRIVE B6  
ANCHORAGE, AK 99508  
PHONE 333-6990

DURING SESSION  
POUCH V  
STATE CAPITOL BUILDING  
JUNEAU, AK 99811  
PHONE 465-3783

### Alaska House of Representatives

January 28, 1986

Chief Justice Jay Rabinowitz  
Alaska Supreme Court  
303 "K" Street  
Anchorage, Alaska 99501

Dear Mr. Chief Justice,

As was the case last year, I am forced to write and request your assistance in a matter of legislative business. Again, I formally request an Order from the Court ordering the state Department of Revenue to release the names of all candidates and groups to which contributions were made and for which the Political Contribution Credit was claimed under AS 43.20.013, and the amount the State has paid out in the name of each candidate or group. I would like this information for claims filed in 1983, 1984 and 1985.

Unfortunately, under AS 43.20.013 this information can only be made public upon order of the Alaska Supreme Court. In a letter to you dated January 29, 1985 I related the history behind the Political Contribution Credit program, why this problem exists and my efforts to amend the statute to make the requested information accessible to the public.

Last year I made virtually the same request I am making in this letter. However, I was not given the amount of money the state paid out in the name of each candidate or group. I believe I have a compelling interest, in the course of my legislative duties, to know the amount of money the state has paid out in the name of each candidate or group.

Attached please find a copy of the Order issued last year by the Court, and a copy of a statement of non-opposition issued last year by the State.

Thank you for your attention to this matter.

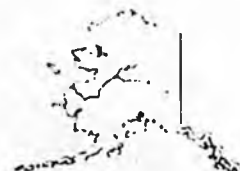
Sincerely,



Representative Terry Martin  
House Minority Leader

encl.

ccs: The Honorable Hal Brown  
Mr. Ervin Jones, Director,  
Administrative Services, Department of Revenue  
Senator Mitch Abood, Chairman,  
Senate State Affairs Committee



# MEMORANDUM

# State of Alaska

TO: Honorable Mary A. Nordale  
Commissioner  
Department of Revenue

DATE: January 28, 1986

FILE NO:

TELEPHONE NO: 465-3600

FROM: Harold M. Brown  
Attorney General

SUBJECT: Release of list of  
political  
contribution tax  
credit recipients

By: Richard D. Monkman  
Assistant Attorney General

At your request, this office has examined the question of whether the Department of Revenue can release the 1985 list of "all persons claiming a political contribution tax credit under AS 43.20.13(a), including the dates, if available, and candidates or groups to which the contribution was made." As you note in your letter of January 27, 1986 to Senator Abood, "these lists or parts of them may not be made public except on order of the supreme court of the state." AS 43.20.013(a).

Having examined the statute, discussed the question with the Alaska Public Offices Commission (which keeps the list confidential, in accord with the statute), and reviewed the Supreme Court's Order of March 21, 1985, we conclude that the Department may not release the 1985 lists without an order of the Supreme Court. The statute is clear, and appears intended to protect the privacy interests of those who contribute small amounts to political causes. \*/

---

\*/ In this light, we note that the Supreme Court's Order allowing partial release of the lists to Representative Martin did not allow release of the names of the contributors who received the tax credit. Rather, it limits disclosure to "a list of all candidates or groups to which contributions were made and for which the tax credit ... was claimed during calendar years 1983 and 1984." Order, March 21, 1985 (emphasis supplied). The Campaign Disclosure Act does not require disclosure of the names of those who contribute \$100 or less to a campaign or political group. AS 15.13.040. Thus, an individual contributing \$100 or less would expect that his or her contribution would not be made public, either by the A.P.O.C. or by your Department. Our understanding is that the legislators are not seeking the names of contributors, just the names of the groups and candidates to which contributions were made.

Honorable Mary A. Nordale  
Commissioner  
Department of Revenue

January 28, 1986  
Page 2

The lists of groups and candidates who received contributions reimbursed by the tax credit in 1983 and 1984 has already been "made public" by disclosure to Representative Martin. The Supreme Court's Order does not restrict Representative Martin from releasing the lists to others. Thus, we conclude that those lists have become public information. There is no reason to withhold them from Senator Abood or any other interested party.

The proper procedure for the interested legislators to follow to obtain the 1985 lists, or to obtain more information regarding the 1983 and 1984 lists, is to apply to the Supreme Court. We note that the application should be very specific as to what information the legislators wish to obtain.

Please let me know if we can be of any further assistance in this matter.

HMB:RDM:cck

cc: Honorable Mitch Abood  
Alaska State Senate  
Alaska State Legislature

Honorable Terry Martin  
Alaska House of Representatives  
Alaska State Legislature

Theda S. Pittman, Executive Director  
Alaska Public Offices Commission  
Anchorage

# STATE OF ALASKA

## DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

BILL SHEFFIELD, GOVERNOR

POUCH S  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-2300

January 27, 1986

The Honorable Mitch Abood  
Alaska State Senate  
P.O. Box V  
Juneau, AK 99811

Dear Senator Abood:

In connection with our telephone conversation of Friday, January 24, 1986, I want to make clear my concerns about the release of information concerning claims for political contribution credits.

Under the provisions of AS 43.05.085, enacted in 1974 and amended in 1984, the Department of Revenue may furnish to APOC a list of all persons claiming a credit, "including dates, if available, and candidates or groups to which the contribution was made. These lists or parts of them may not be made public except on order of the supreme court of the State." (emphasis supplied).

Representative Terry Martin obtained an order of the Alaska Supreme Court dated March 21, 1985, which contained the following language:

The State of Alaska is directed to release to Representative Martin a list of all candidates or groups to which contributions were made and for which the tax credit provided for by AS 43.20.013 was claimed during calendar years 1983 and 1984.

As I informed you, I believe it necessary to obtain an opinion from the Office of the Attorney General on the scope of that order. Specifically, my questions to counsel will be:

1. Does the order limit the release to Representative Martin or does the order make release of the lists "public"?

If the answer to that question is that publication to Representative Martin is publication to all, the list provided to Representative Martin will be furnished promptly.

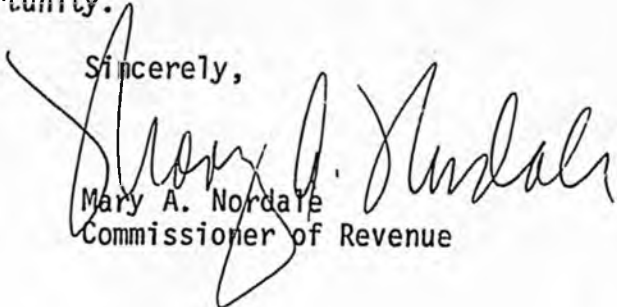
2. Would a list relating to 1985 contributions come within the scope of the order?

The Honorable Mitch Abood  
January 27, 1986  
Page 2

3. Notwithstanding the provisions of AS 43.05.085, may the department release lists furnished to APOC to others without a Supreme Court order?

Although the Legislature did amend AS 43.05.085 in 1984 to correct the name of the agency receiving the lists, it made no other change. Since legislative review of that statute is so recent, I believe that the department must take the language in its literal sense, absent a legal opinion to the contrary. However, because of your interest, I am seeking advice on this issue immediately and shall be in further communication with you at the earliest possible opportunity.

Sincerely,



Mary A. Norda  
Commissioner of Revenue

MAN:m11  
86-23

cc: Richard Monkman  
Assistant Attorney General

# MEMORANDUM

State of Alaska

TO: Bruce Botelho  
Deputy Commissioner, Taxation  
Department of Revenue

DATE: December 17, 1985

FILE NO: 366-221-86

TELEPHONE NO:

465-3600

FROM: Harold M. Brown  
Attorney General

SUBJECT: Political tax credit  
payments to minors

By: Richard D. Monkman  
Assistant Attorney General

You have requested our opinion on whether the Department of Revenue may deny claims for individual political contribution credits made by parents "on behalf" of minors as young as six months old. The answer is yes.

The individual tax credit may be claimed only for contributions to campaigns for elective office in Alaska (state or federal), for contributions to groups seeking to influence the outcome of a ballot proposition in Alaska, and for contributions to groups organized primarily for the purpose of influencing elections in Alaska. AS 43.20.013. Any contribution in these three categories would necessarily fall under the Campaign Disclosure Act, AS 15.13.010.

The disclosure statutes prohibit contributions made anonymously or in the name of another person. AS 15.13.-120(a)(4). Violation is a misdemeanor, punishable by imprisonment for up to a year and a fine of up to \$5,000. Id. Additionally, a campaign or group which accepted contributions made on behalf of another person is subject to civil fines. AS 15.13.125. The Alaska Public Offices Commission has, by regulation, provided:

\* If a minor makes a contribution of money or anything of value given to the minor by a parent for that purpose, the parent has made a contribution in the name of another.

2 AAC 50.357(d).

A contribution made by a parent "on behalf" of a minor is presumptively in violation of the Campaign Disclosure Act, and would be an illegal contribution. The Department of Revenue may

\* NOTE - effective date of new regulations was 1-4-86

Bruce Botelho, Deputy Commissioner  
Department of Revenue  
366-221-86

December 17, 1985  
Page 2

not grant claims for tax credits based on illegal contributions, and thus these claims should be denied. \*/

The Audit Division's practice of responding to questions about contribution by minors by stating that (1) the minor must use "their own money" and (2) the minor must make the decision to contribute, uses the appropriate analysis. In determining whether contributions are made with the minor's "own money," the department might look to indicia such as the name on the checking account, the name on the receipt for the contribution, or whether the contribution was made with PFD money claimed by the parent.

The question of whether the minor made the decision to contribute, rather than the parent, is likely to be more difficult. You have asked whether the department "[m]ay deny claims made by persons under the age of eighteen" as a blanket rule. While administratively this would be the easiest course of action, AS 43.23.013 states that "a resident individual is entitled to a tax credit" for contributions and does not provide an age limitation. Reading this statute in harmony with the Campaign Disclosure Act leads us to conclude that the department could certainly require claims made by unemancipated minors to be supported by affidavit or other documentation sufficient to prove that the decision to contribute was the minor's, and not the parent's. A blanket ban would probably go too far.

HMB:RDM:cck

cc: Ervin Jones, Director  
Administrative Services  
Department of Revenue

Theda S. Pittman, Executive Director  
Alaska Public Offices Commission  
Anchorage

---

\*/ In this regard, we note that parents of unemancipated minors must sign the minor's Permanent Fund Dividend application, and "may claim" the dividend "on behalf" of the minor. AS 43.23.-005(c); AS 43.23(d). A contribution using the minor's PFD money and made at the discretion of the parent would violate the Campaign Disclosure Act.

# STATE OF ALASKA

## DEPARTMENT OF LAW

OFFICE OF THE ATTORNEY GENERAL

BILL SHEFFIELD, GOVERNOR

REPLY TO:

1031 W 4th AVENUE  
SUITE 200  
ANCHORAGE, ALASKA 99501  
PHONE: (907) 276-3550

1st NATIONAL CENTER  
100 CUSHMAN ST.  
SUITE 400  
FAIRBANKS, ALASKA 99701  
PHONE: (907) 452-1568

POUCH K - STATE CAPITOL  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-3600

January 15, 1986

Jeff Logan  
Legislative Assistant  
Minority Caucus  
House of Representatives  
P.O. Box V  
Juneau, AK 99811

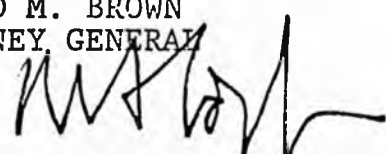
Re: Political contribution tax  
credits

Dear Mr. Logan:

As we discussed yesterday, political contribution tax credits may be claimed only for "a contribution made ... for use exclusively (A) for a political campaign for a candidate [...]." AS 43.20.013 (emphasis supplied). The Campaign Disclosure Act defines "candidate" as a "person who files for election [for state, federal, or municipal office]" (emphasis supplied). Thus, only contributions to persons who have filed a declaration of candidacy with the Division of Elections for public office at the time the contribution is made are eligible for the tax credit.

Sincerely yours,

HAROLD M. BROWN  
ATTORNEY GENERAL

By:   
Richard D. Monkman  
Assistant Attorney General

HMB:RDM:cck

cc w/enc.:

Art Peterson  
Regulations Attorney  
Office of the Attorney General/Juneau

Ervin Jones, Director  
Administrative Services  
Department of Revenue

IN THE SUPREME COURT OF THE STATE OF ALASKA

In the Matter of the )  
Application for Release )  
of Individual Tax Credit )  
Lists. )  
\_\_\_\_\_ )

Supreme Court No. S-839

Filed and Entered *Cur. 6.4.85*  
APPELLATE COURTS of the  
STATE of ALASKA  
MAR 27 1985

O R D E R

Before: Rabinowitz, Chief Justice, Burke,  
Matthews, Compton and Moore, Justices.

CLERK

By *David A. Lampen* Dept

On consideration of the application for the release, pursuant to AS 43.05.085, of individual tax credit lists, filed by Representative Terry Martin on February 5, 1985, and the statement of non-opposition to the application, filed by the State of Alaska on February 25, 1985,

IT IS ORDERED:

The application is granted. The State of Alaska is directed to release to Representative Martin a list of all candidates or groups to which contributions were made and for which the tax credit provided for by AS 43.20.013 was claimed during calendar years 1983 and 1984.

Entered by direction of the court at Anchorage, Alaska on March 21, 1985.

CLERK OF THE SUPREME COURT

*David A. Lampen*  
\_\_\_\_\_  
DAVID A. LAMPEN

ccs: Justices  
Counsel  
Representative Terry Martin  
Sally Smith, Director of Public Services,  
Department of Revenue

*fm*  
*AP*

# STATE OF ALASKA

## DEPARTMENT OF LAW

OFFICE OF THE ATTORNEY GENERAL

BILL SHEFFIELD, GOVERNOR

REPLY TO:

1031 W 4th AVENUE  
SUITE 200  
ANCHORAGE, ALASKA 99501  
PHONE: (907) 276-3450

1st NATIONAL CENTER  
100 CUSHMAN ST.  
SUITE 400  
FAIRBANKS, ALASKA 99701  
PHONE: (907) 452-1568

POUCH K - STATE CAPITOL  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-3600

February 22, 1985

Mr. David A. Lampen  
Clerk of the Superior Court  
State of Alaska  
303 "K" Street  
Anchorage, AK 99501-2084

Re: Application for Release from  
Individual Tax Credit Lis

Dear Mr. Lampen:

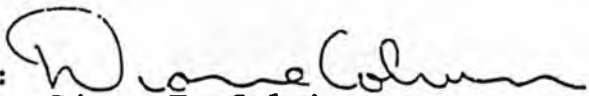
Enclosed is the state's response to Representative Terry Martin's application to the court seeking release of information made confidential by AS 43.05.085. The state does not oppose Representative Martin's request, for the reasons given in the attached statement.

Thank you for your assistance. If you have questions, please contact us.

Sincerely yours,

NORMAN C. GORSUCH  
ATTORNEY GENERAL

By:

  
Diane T. Colvin

Assistant Attorney General

DTC/mf

Enclosure

cc: Honorable Terry Martin  
Alaska State Legislature

Sally Smith, Director  
Public Services Division  
Department of Revenue

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IN THE SUPREME COURT FOR THE STATE OF ALASKA

In Re Application For Release )  
of Individual Tax Credit Lists)

)  
)  
)

STATE'S STATEMENT OF NON-OPPOSITION TO  
APPLICATION FOR RELEASE OF INDIVIDUAL TAX CREDIT LISTS

Pursuant to Appellate Rule 404(c), the state files this response to the application filed by Representative Terry Martin for release of individual tax credit lists. The state does not oppose Representative Martin's request for release of these lists, for the reasons given below.

First, Representative Martin is requesting only the names of candidates and groups for whom the tax credit provided by AS 43.20.013 is claimed. Release of this information would not jeopardize any individual contributor's claim to privacy.

Second, Representative Martin is a state legislator. The political contribution program involves the expenditure of public funds. Representative Martin, as a public official, has a legitimate reason for seeking the information requested. His interest would, we believe, outweigh any interest the candidates and groups may have in nondisclosure.

Finally, AS 43.05.085 requires that the information requested by Representative Martin be provided to the Alaska Public Offices Commission (APOC). Other information of this kind in the possession of APOC is public information. There is not a legitimate privacy reason, in our view, for treating this particular information differently. More importantly, the purpose of AS 15.13, under which campaign expenditures and contributions must be reported to APOC, is to enable the electorate of the state to be better informed about funds contributed to and expenditures made by candidates for public office. This public purpose is not served if certain information held by APOC is kept confidential.

/ / / / /

ATTORNEY GENERAL, STATE OF ALASKA  
STATE CAPITOL  
POUCH K. JUNEAU, ALASKA 99811  
PHONE 465-3600

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The state, therefore, does not oppose the application for release of the names of candidates and groups for whom credits were claimed under AS 43.20.013.

DATED: 2-22-85

NORMAN C. GORSUCH  
ATTORNEY GENERAL

By: Diane T. Colvin  
Diane T. Colvin  
Assistant Attorney General

The undersigned hereby certifies that on the 22nd day of February, 1985, the attached documents were mailed to the ~~attorneys of record~~ representative Mark

Margaret Harris

Subscribed and sworn to before me the date last written.

Christine C. Shurtlone

Notary Public  
My Commission Expires 10/1/88

ATTORNEY GENERAL, STATE OF ALASKA  
STATE CAPITOL  
POUCH K. JUNEAU, ALASKA 99811  
PHONE 465-3600

COPY

January 29, 1985

Honorable Jay Rabinowitz, Chief Justice  
Alaska Supreme Court  
303 "K" St.  
Anchorage, Alaska 99501

Dear Chief Justice Rabinowitz,

In our democratic form of government, with it's three separate branches, the judicial branch is often called upon by the legislative and executive branches to solve problems between the two. And so it is with this letter that I present you with a set of facts and ask for your assistance.

In 1974 the Alaska legislature enacted a law that allowed state residents to apply for a personal income tax credit of up to 50 dollars. The credit was given if a taxpayer donated money to a political candidate, a candidate for judicial retention or a ballot initiative. Under that system, if a resident could prove that he or she made a donation to a campaign, the state would allow them to credit up to 50 dollars against their state income tax.

In 1980, when the personal income tax on Alaska residents was repealed, the law was changed to allow for a political contribution credit. That is, since the personal income tax was repealed, if a resident made a contribution to a political campaign, he or she would simply be reimbursed by the state. Also in 1980, the amount of the credit was increased to 100 dollars.

In the last year I have become interested in this program and have begun to investigate what types of organizations are being claimed as creditable contributions. Quite simply, I have been trying to find out where the money is going.

AS 43.20.013 (a)(1)(A) is clear, it allows a credit of up to 100 dollars for a resident who has contributed to a campaign in Alaska. Early last year I requested from the Department of Revenue a list of who Alaska residents have claimed as creditable contributions. Officials with Revenue were very cooperative in granting my request. My intent was to determine if the political campaign contribution program was accomplishing its purpose of assisting the average citizen in making contributions to candidates for elective office. I was also interested in how much money was being spent in-state versus out of state.

Honorable Jay Rabinowitz  
January 29, 1985  
Page 2

With that background in mind, on to the problem. With the 1984 elections out of the way, I thought it would be interesting to check and see how much money was spent on campaign credits during the past election season, and where it went. When my office placed a telephone call to the proper revenue official and asked for the list, just as we had done before, we were refused access to the information.

AS 43.05.085 states that the information dealing with the political contribution credit shall not be made public except on order of the supreme court of the state of Alaska. Ms. Sally Smith, the Director of Public Services of the department cited this statute as her reasoning for not releasing the information.

Thus, Mr. Chief Justice, I request your assistance.

I am sure you are aware that "Campaign reform" is the subject of much discussion in the press and the subject of much legislation in the capitol. Without exception the bills introduced thus far are designed not only to limit expenditures, but to make public the origin and the amounts of money being spent on elective office. I expect some form of this legislation to pass soon, simply because the people are demanding it.

When AS 43.05.085 first appeared in section 4, chapter 76, SLA 1974, it was in reference to a tax credit. It was the mood of the day, and maybe rightly so, that information related to taxpayers should remain confidential. However, as this statute applies today, there is no personal income tax debt to be credited. It therefore follows that there is no information relating to taxpayers that can be divulged. Keep in mind that I am not asking to see the names of those who contributed, only the names of those organizations and candidates that have been credited as Alaskan campaigns.

Along the lines of keeping information confidential, I would like to point out that when the program was indeed a tax credit, the state was not expending funds, it was simply deferring them. Understandably, that was between the taxpayer and the state. However, as the program exists today, the state is expending public funds. I for one believe that the final destination of public funds should be public knowledge.

Finally, I would like to point out that I have requested and was given this information once already. Since I received the list, I have not infringed on the rights or privacy of one Alaskan, simply because I did not ask for, and I did not receive the name of any Alaskan.

Honorable Jay Rabinowitz  
January 29, 1985  
Page 3

In conclusion Mr. Chief Justice, I am requesting you to order the Department of Revenue to provide me and the public with the names of candidates and organizations that have been claimed in calendar years 1983 and 1984 by anyone applying for reimbursement of their political campaign contribution.

I await your response.

Also, for your information, I am enclosing a copy of HB144 which will hopefully be passed during this session to correct this situation.

Thank you.

Sincerely,

Representative Terry Martin  
House Minority Leader

TM:jl  
encl

Alaska State Legislature

OFFICE OF THE MINORITY



POUCH V  
JUNEAU, ALASKA 99811

House of Representatives

February 12, 1985

Mr. David Lampen  
Clerk of the Supreme Court  
303 "K" Street  
Anchorage, Alaska 99501

Dear Mr. Lampen,

I am in receipt of your letter of February 7, 1985 regarding the Individual Tax Credit lists. I would like to thank you for your expeditious handling of my request to release the names of individual candidates and organizations that have been claimed as creditable contributions.

I have no supplemental information to forward for your consideration, however, if you or the court have questions regarding my request, please contact me.

Again, thank you.

Yours sincerely,

A handwritten signature in cursive script that reads "Terry Martin".

Representative Terry Martin  
House Minority Leader

jal

ccs: Supreme Court Justices  
The Honorable Norman C. Gorsuch  
Ms. Sally Smith, Director of Public Services, DOR

COPY

January 24, 1985

Ms. Sally Smith  
Department of Revenue  
State of Alaska  
Juneau, Alaska 99811

Dear Ms. Smith,

During the past few days my assistant, Mr. Mark Hanley, has spoken with you about obtaining a list of names. The names he has requested, on my behalf, are the names of groups and candidates that individuals have claimed credit for under AS 43.20.013., the political campaign refund.

I am sure you are aware that I have been provided with such a list by your department in the recent past. I believe the statutes are clear in granting me the right to this information. AS 09.25.110 states that "Unless specifically provided otherwise the books, records, papers, files accounts, writings, and transactions of all agencies and departments are public records and are open to inspection by the public..."

Further, AS 09.25.100 states that "Information in the possession of the Department of Revenue which discloses the particulars of the business of affairs of a taxpayer or other person is not a matter of public record...These restrictions do not prohibit the publication of statistics presented in a manner that prevents the identification of particular reports and items..."

You stated to Mr. Hanley that AS 43.05.085 prevented you from releasing the information I am requesting. However, this particular statute was repealed in 1975, and AS 43.20.013 makes no provision for the release of such information.

Certainly my request has nothing to do with who requested the political campaign refund, only which group, cause or candidate has been claimed as a creditable contribution.

Ms. Sally Smith  
January 24, 1985  
Page 2

Therefore, I would like to formally request from you a list of the groups, causes and candidates that have been claimed as creditable contributions during 1982, 1983 and 1984.

As the information I seek is necessary in order to proceed with official legislative business, specifically HB 49 and SB 34, I would appreciate a timely response to this request.

Sincerely,

Representative Terry Martin

Supreme Court



Court of Appeals

State of Alaska

303 "K" STREET  
ANCHORAGE, ALASKA  
99501-2084  
(907) 264-0607

DAVID A. LAMPEN  
Clerk of Courts

The Honorable Terry Martin  
House of Representatives  
Alaska State Legislature  
Pouch V  
Juneau, Alaska 99811

February 7, 1985

Re: Individual Tax Credit Lists

Dear Representative Martin:

Chief Justice Rabinowitz has referred your letter of January 29, 1985 concerning the release of the lists prepared pursuant to AS 43.05.085, to me for appropriate processing. As you note, the lists of contributors and the candidates or groups to which the contributions were made will only be made public upon an order of the Alaska Supreme Court.

Your letter has been filed and processed as an original application to the full Court seeking the release of the lists or parts of them. If there is any additional information that you wish to submit to the full court in connection with your application, you may submit a supplement to your letter within ten days of receipt of this letter. Please forward a copy of any supplemental material to the Attorney General.

I have served a copy of your letter upon Attorney General Norman C. Gorsuch and Ms. Sally Smith, the Director of Public Services of the Department of Revenue, as representatives of the State of Alaska. I have requested that any response to your application and any supplemental material should be forwarded as expeditiously as possible. The Supreme Court will then consider the application. I will notify you of the Court's decision.

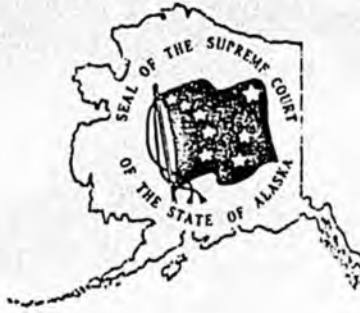
If I can provide additional information or further assistance, please contact me.

Yours sincerely,

David A. Lampen  
Clerk of the Supreme Court

ccs: Supreme Court Justices  
The Honorable Norman C. Gorsuch  
Ms. Sally Smith, Director of Public Services

Supreme Court



Court of Appeals

State of Alaska

DAVID A. LAMPEN  
Clerk of Courts

303 "K" STREET  
ANCHORAGE, ALASKA  
99501-2084  
(907) 264-0607

February 7, 1985

Ms. Sally Smith  
Director of Public Services  
Department of Revenue  
Pouch S  
Juneau, Alaska 99811

Re: Individual Tax Credit Lists

Dear Ms. Smith:

Enclosed please find a copy of a letter of January 29, 1985 from Representative Terry Martin to Chief Justice Rabinowitz. The matter has been treated as an original application to the Supreme Court for an order directing the release, pursuant to AS 43.05.085, of the lists of contributors and candidates or groups to which contributions were made. Mr. Martin has been notified that he may submit within ten days any supplemental information he wishes to bring to the attention of the full court.

A copy of this material has also been served upon the Attorney General. Please communicate with Mr. Gorsuch's office concerning any response to the original application.

Yours sincerely,

David A. Lampen  
Clerk of the Supreme Court

Enclosure

ccs: Supreme Court Justices  
Representative Terry Martin  
The Honorable Norman C. Gorsuch (Enclosure)

Supreme Court



Court of Appeals

State of Alaska

DAVID A. LAMPEN  
Clerk of Courts

303 "K" STREET  
ANCHORAGE, ALASKA  
99501-2084  
(907) 264-0607

February 7, 1985

The Honorable Norman C. Gorsuch  
Attorney General  
Pouch K  
Juneau, Alaska 99811

Re: Individual Tax Credit Lists

Dear Mr. Attorney General:

Enclosed please find a copy of a letter of January 29, 1985 from Representative Terry Martin to Chief Justice Rabinowitz. The matter has been treated as an original application to the Supreme Court for an order directing the release, pursuant to AS 43.05.085, of the lists of contributors and candidates or groups to which contributions were made. Mr. Martin has been notified that he may submit within ten days any supplemental information he wishes to bring to the attention of the full court.

Any response to the application should be submitted to this office as expeditiously as possible, but in no case later than ten days after the filing of Representative Martin's supplemental material. Please also serve a copy of your response on Representative Martin.

Yours sincerely,

A handwritten signature in cursive script that reads "David A. Lampen".

David A. Lampen  
Clerk of the Supreme Court

Enclosure

ccs: Supreme Court Justices  
Representative Terry Martin  
Ms. Sally Smith, Director of Public Services (Enclosure)

## REP. TERRY MARTIN

ELECTIVE DISTRICT 13  
MOUNTAIN VIEW  
RUSSIAN JACK SPRINGS  
NUNAKA VALLEY  
ELMENDORF A.F.B.  
CREEKSIDE  
EAST ANCHORAGE

HOME  
3960 REKA DRIVE-B6  
ANCHORAGE, AK 99508  
PHONE 333-6990

DURING SESSION  
POUCH V  
STATE CAPITOL BUILDING  
JUNEAU, AK 99811  
PHONE 465-3783

### Alaska House of Representatives

January 22, 1986

Mr. Ervin Jones, Director  
Division of Administrative Services  
Department of Revenue  
Pouch SA  
Juneau, Alaska 99811

Dear Mr. Jones,

As I have for the last 2 years, I am formally requesting information from the Department of Revenue regarding the Political Contribution Credit authorized under 43.20.013.(a).

Specifically, I would like to know what individuals and organizations were claimed for the credit, and the total amount of money the state paid out in each of their names (for instance "Candidate A...\$1000" or "PAC B...\$2000"), the total number of checks distributed, total amount paid out and Zip Codes of the applicants. I would like this information broken down by fiscal year, beginning in 1980 when the program began, until the present.

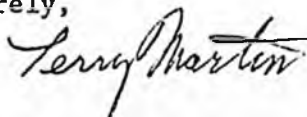
I am sure you remember that last year I requested this information from Ms. Sally Smith, Director of the Division of Public Services of DOR. Ms. Smith refused my request, and, as she is permitted to do under 43.20.013.(a), required me to petition the Supreme Court in order to gain access to the information.

Before hearing the matter the Court considered briefs from me, and from the Attorney General. In a statement for the AG, Assistant AG Diane Colvin wrote that the state saw no problem with me gaining access to the information. In fact, she stated that I had every right to the information. It is, I believe, prudent to assume that my request will again be granted if I am forced to petition the Court.

In the course of my legislative duties I am involved with several projects which require the information I am seeking, in one form or another, before they can be completed.

Your prompt reply will be appreciated.

Sincerely,



Representative Terry Martin  
House Minority Leader



# MEMORANDUM

State of Alaska

TO: Gerald L. Wilkerson  
Legislative Auditor  
Division of Legislative Audit

DATE: February 5, 1985

FILE NO: 366-320-85

TELEPHONE NO: 465-3600

FROM: Norman C. Gorsuch  
Attorney General

SUBJECT: Requirements for  
organizations  
under the political  
contribution credit  
program

By: Diane T. Colvin *DTC*  
Assistant Attorney General  
Commercial-Juneau

In conjunction with an audit of the political contribution credit program administered by the Department of Revenue, you have asked whether national political parties and national special interest groups qualify under AS 43.20.013(a), which provides for payments to individuals for contributions made to certain political candidates and organizations. We conclude that a national organization may qualify if the purpose for which it is organized meets the criteria set forth in AS 43.20.013(a).

AS 43.20.013(a) provides as follows:

- (a) A resident individual is entitled to a tax credit not to exceed \$100 for
- (1) a contribution made in a calendar year to a person or organization for use exclusively
    - (A) for a political campaign for a candidate for
      - (i) President or Vice President of the United States, whether or not the candidate will be voted on in a primary election in Alaska;
      - (ii) United States senator from Alaska;
      - (iii) United States representative from Alaska;
      - (iv) governor or lieutenant governor of Alaska;
      - (v) the Alaska legislature;
      - (vi) delegate to an Alaska constitutional convention;
      - (vii) electoral confirmation as a judge or justice of a court in Alaska; or
      - (viii) municipal office in Alaska; or
    - (B) by a group seeking to influence the outcome of a ballot proposition or question in Alaska; and
  - (2) dues paid in a calendar year to a non-profit organization organized primarily for the purpose of influencing elections in Alaska.

Gerald L. Wilkerson  
Legislative Auditor  
Division of Legislative Audit  
366-320-85

February 5, 1985  
Page 2

AS 43.20.013(a) places no geographical limitations on an organization. It does, however, impose requirements regarding the purpose of the organization. Thus, a national organization such as "Mondale for President" would qualify because it is organized for the purpose set forth in AS 43.20.013(a)(1)(A)(i) -- it is a political campaign organization supporting a candidate for the Presidency. On the other hand, a contribution to the Republican National Committee would not qualify, because it is not organized exclusively for one of the purposes listed in AS 43.20.013(a)(1)(A)(i) - (viii). It may support the Republican nominee for President, but it also supports other candidates, such as Republican congressional candidates in other states, who are not covered by the statute.

Likewise, national special interest organizations do not qualify unless they are organized for the purposes set forth in AS 43.20.013(a). Thus, a nationwide organization could qualify if it were organized primarily to influence an Alaskan election. AS 43.20.013(a)(2). A state organization would not qualify unless, like the Alaska Environmental Action Committee, it were organized primarily for the purpose of influencing elections in the state. The organizations you list in your memorandum (National Rifle Association, Audubon Society, National Wildlife Federation, Second Amendment Foundation) would not qualify because they are not organized primarily for the purpose of influencing elections in Alaska nor for any of the other purposes listed in AS 43.20.013(a)(1) and (2).

Focusing on the purpose of the organization fulfills, we believe, the legislative intent of the statute. AS 43.20.013(a), like sec. 41 of the Internal Revenue Code (providing for a tax credit for political contributions), was enacted not only for the obvious purpose of encouraging citizens to make contributions to candidates for public office, but also to "compensate" for the fact that contributions to political organizations are not tax deductible as charitable contributions for income tax purposes. See I.R.C. §§ 501, 527 (West 1984). Thus, a contribution must be made to a legitimate political organization in order to qualify as a credit. A charitable organization that incidentally supports a candidate or proposition does not come under the purview of the statute.

Determining whether or not a contribution is made for one of the purposes covered by the statute creates a difficult administrative problem for the Department of Revenue. The purpose of an organization is not always apparent from its name. In addition, it is difficult for the department to identify all the organizations in the state that may be organized for the

Gerald L. Wilkerson  
Legislative Auditor  
Division of Legislative Audit  
366-320-85

February 5, 1985  
Page 3

purposes listed in AS 43.20.013(a). This task, in order to be done accurately and efficiently, will probably require additional personnel, and assistance from the Division of Elections and the Alaska Public Offices Commission (APOC).

The other problem created for the department is a public relations one. An organization, in order to encourage contributions, may "advertise" to the public that it qualifies under AS 43.20.013(a) when in fact it does not. Based on a representation of this kind, the contributor will apply to the department for a refund, which may be denied because the contribution was not earmarked exclusively for one of the purposes listed in AS 43.20.013(a). Persons denied a refund are more likely to voice their dissatisfaction with department personnel than with employees of the organization who made the erroneous representation.

One way of easing the administrative burden on the department may be to amend the current regulation, 15 AAC 20.042, which requires, in effect, that a group supporting or opposing a ballot proposition must be registered with the Alaska Public Offices Commission in order to qualify. This registration requirement could be extended to cover most candidates and groups, except those that are not otherwise required to register with APOC, such as groups supporting candidates for national offices. For those organizations that are required to register, the use of registration as a qualifier would probably help to expedite the processing of applications for refunds.

We hope this provides sufficient information for concluding your audit. If you wish further information, please contact us.

NCG:DTC:cct

cc: Ervin Jones, Director  
Administrative Services Division  
Department of Revenue

Theda S. Pittman, Director  
Public Offices Commission  
Department of Administration

Sandi Stout, Director  
Division of Elections  
Office of the Lieutenant Governor

Alaska State Legislature

REPRESENTATIVE  
**TERRY MARTIN**  
DISTRICT 2  
CHAIRMAN—LABOR AND COMMERCE COMMITTEE  
PHONE 465-3573



3960 REKA DRIVE—36  
ANCHORAGE AK 99504  
PHONE 333 6490

ALBING LEGISLATURE  
POUCH V  
STATE CAPITOL  
JUNEAU AK 99811  
PHONE 465 3754

1982 POLITICAL CONTRIBUTION REFUND CLAIMS

Political Contribution Claims  
 Individuals With More Than \$ 2500  
CONTRIBUTIONS

<u>Record ID</u>	<u>Name</u>	<u>Amount (\$)</u>
669	Goll, Peter	2,530.00
710	Mystrom, Rick	2,550.00
299	Gilman, Don	2,640.00
431	Duncan, Jim	2,648.00
664	Tischer, Mae	2,705.00
369	Benshoof, Geraldine	2,797.00
421	Garrigues, James	2,850.00
859	Knowles, Tony	2,870.00
706	Metcalf, Ray	2,925.00
423	Angvik, Jane	2,965.00
459	Lindauer, John	3,024.00
452	Dapcevich, John	3,050.00
450	Carlson, John	3,149.00
463	Sackett, J	3,150.00
512	Gorsuch	3,183.00
882	Collins, Virginia	3,210.00
81	Adams, Al	3,350.00
306	Schmedlen, Doug	3,406.00
787	Sandvick, E	3,431.00
236	Schultz, D	3,435.00
622	Woods, Noel	3,466.00
490	Fanning, K	3,493.00
890	Furnace, W	3,506.00
620	Koponen, N	3,524.00
654	Carney, Pat	3,726.00
828	Janson, Sue	3,793.00
759	Bettisworth R	3,855.00
297	Clocksinn, Don	3,929.00
350	Murkowski, F	4,025.00
883	Dal Piaz, V	4,128.00
880	Fischer, V	4,330.00
672	Smith, Phillip	4,711.00
557	Holloway, M	4,715.00
119	Sturgulewski	4,755.00
507	Albertson Lamont	4,832.00
429	Ayers, Jr	4,862.00
140	Fahrenk	4,987.00
563	Szyman	5,040.00
462	Ringstad, John	5,151.00
541	Carpenter, M	5,236.00
845	Bu. oldt, Thelma	5,298.00
641	Freeman, O	5,551.00
670	Pettyjohn, F	5,660.00
186	Bussell, C	6,060.00
712	Malone, Hugh	6,060.00

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<u>Record ID</u>	<u>Name</u>	<u>Amount (\$)</u>
911	Brown, Fred	6,417.00
468	Faiks, J	6,781.00
552	Sikorski, M	6,910.00
296	Bennett, Don	7,358.00
192	O'Connell, C	7,432.00
444	Hayes, Joe	7,787.00
773	Rose, Dave	8,175.00
386	Boucher, Red	8,485.00
142	Allen, Bill	9,809.00
536	Colletta, M	9,865.00
143	Hudson, Bill	13,575.00
302	Young, Don	14,235.00
539	Roberts, Malcolm	22,440.00
230	Cowper	29,963.00
746	Randolph, D	33,162.00
831	Miller, Terry	78,177.00
004	Sheffield/McAlpine	175,157.00
008	Fink/Colletta	189,396.00

TOTAL CONTRIBUTIONS: \$809,685.00

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Political Contribution Claims  
Groups With More Than \$2500

CONTRIBUTIONS

<u>Record ID</u>	<u>Name</u>	<u>Amount (\$)</u>
901	Womens Political Caucus	2,515.00
649	PACE NEA PAC	2,892.00
910	AGC PAC	3,050.00
627	National Rifle Assoc	3,566.00
88	Alive Teamsters	3,992.00
683	Pol Action Comm	4,389.00
346	Fish PAC	4,775.00
22	Builders PAC	4,932.00
189	Choice for Alaskans	5,238.00
005	Democrats	7,191.00
234	Positive Action, Citizens for	6,363.00
49	Laborers Political Education Committee	8,902.00
320	Employees Political Inf Comm	9,671.00
617	NEA Ak Pace	11,519.00
39	Environmental Committee	19,878.00
007	Libertarians	22,820.00
694	Personal Liberties Comm	25,685.00
174	Capital Access Committee	35,591.00
396	Equal Hunting and Fishing	38,527.00
843	Alaska Committee	57,144.00
003	Republicans	63,516.00

TOTAL CONTRIBUTIONS: \$342,851.00

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UNIONS

CONTRIBUTIONS

<u>Record ID</u>	<u>Name</u>	<u>Amount (\$)</u>
17	AFGE PAC	365.00
18	AFL-CIO COPE	1,945.00
49	Laborers Political Education Committee	8,902.00
59	Public Employees Assn	300.00
67	Laboters	100.00
88	Alive Teamsters	3,992.00
93	Postal Workers Union	12.00
95	Union Control	25.00
112	APEA	430.00
168	C O R E	100.00
397	IBEW Vol Pol Fund	34.00
407	Intl Union	10.00
410	IUOE Local 302	50.00
466	Journeyman	100.00
471	Central Labor, Juneau	100.00
475	Labor Couns, Juneau	50.00
523	Local 302 PAC	134.00
524	Local 341 Education	100.00
525	Local 375	300.00
526	Local 71 PAC	33.00
527	Local United Assoc	100.00
531	LUPAC	100.00
576	Master Mates and Pilots	100.00
636	Operations Pol	36.00
637	Opty Eng 302 Fbks	50.00
677	Pol and Education Comm	200.00
678	Pol Arm	110.00
679	Pol Education Comm	300.00
683	Pol Action Comm	4,389.00
836	Teamsters	225.00
864	Plumbers and Pipefitters	346.00
865	Oper Engineers, Union of	100.00
867	Union PAC Local 302	100.00
868	Union Pol Awareness	100.00
TOTAL CONTRIBUTIONS:		\$23,338.00

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Education PACs

CONTRIBUTIONS

<u>Record ID</u>	<u>Name</u>	<u>Amount (\$)</u>
15	AEA Pace	775.00
84	Education (AK)	100.00
104	Education Association Pace Anchorage	5.00
313	Education Comm	105.00
332	Education Assoc PAC, Fbks	390.00
337	FEA PACE	1,748.00
424	JEA PACE	103.00
473	Education Assoc, Juneau Pace	25.00
480	Education, PACE Juneau	50.00
486	KBEA PACE	275.00
500	Education Assoc, Kodiak Bor	400.00
592	Education Assoc, National	100.00
595	Education Assoc, National	300.00
598	Education Assoc, National	200.00
617	NEA Ak Pace	11,519.00
644	PAC	100.00
645	PACE	100.00
646	PAC fnd	200.00
649	PACE NEA PAC	2,892.00
878	VEA PACE	50.00
TOTAL CONTRIBUTIONS:		\$19,437.00

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Questionable Donations

CONTRIBUTIONS

<u>Record ID</u>	<u>Name</u>	<u>Amount (\$)</u>
25	Cabaret Hotels	200.00
37	Alaska Credit Union	370.00
44	Fur Trappers	20.00
50	Legis (Ak)	100.00
71	Real Estate	20.00
86	Alcohol and Drug Abuse	150.00
90	Cranston, Allen	250.00
92	Alyeska Airways	45.00
100	American Security	35.00
118	Arts for Anchorage	10.00
123	Audobon Society	50.00
155	Bond Issue	55.00
170	Campaigner Pub	750.00
172	Candidates Raffle	250.00
188	Cheyenne ARFA Combin	100.00
213	Combined Fed Campaign	414.00
227	Conserv Caucus	365.00
253	Democratic Congressional Campaign	75.00
254	Democratic congressional Campaign	25.00
259	Demo Natl Comm	95.00
263	Democratic Congress Camp	100.00
265	Democratic National comm	125.00
266	Democratic National Party	25.00
270	Democratic Congress	30.00
308	E Systems Citizens	50.00
315	Roosevelt, Eleanor	125.00
330	Farthest North Club	60.00
340	Federal Campaign	48.00
357	Fusion Energy Found	350.00
363	Bush, George	50.00
373	Rep Victory Fund	4,528.00
380	Gun owners of Am	130.00
384	Handgun Control	45.00
401	Inaugural Ball	490.00
403	Institute for Leg Action	150.00
408	Isaac Walton	200.00
428	Helms, Jesse	25.00
487	KCHS Auditorium	10.00
502	Kodiak Times	72.00
503	KOTV	156.00
506	L-P Corp	20.00
513	Legislative Comm	35.00
546	Natl Tax Limitation	30.00
553	Metzenbaum	25.00
570	INPL	200.00
574	Udall, Morris	178.00
579	North Pole H-S Fund	50.00

## Questionable Donations

<u>Record ID</u>	<u>Name</u>	<u>Amount (\$)</u>
591	Congress Club, National	540.00
592	Education Assoc, National	100.00
595	Education Assoc, National	300.00
596	Conservative Comm, Nat	205.00
597	Demo, National	250.00
598	Education Assoc, National	200.00
604	Rep Fund, National	890.00
609	Rep Cong Comm, National	2,652.00
613	National Unity Comm	50.00
614	NCPAC Heritage Found	50.00
625	NOW ERA PAC	1,040.00
626	NR Congressional	20.00
627	National Rifle Assoc	3,566.00
629	NRCC	295.00
630	National Comm Effective Cong	105.00
632	Organization of Women, National	305.00
638	Oral Max Fac Surg	45.00
640	Hatch, Orrin	60.00
652	Political Action Fund	253.00
681	Pol Victory Fund	125.00
684	Political Liberties	100.00
685	Politician Caucus	100.00
718	Rep Natl Comm	14,357.00
728	Rep Natl Task Force	320.00
731	Rep Pres Task Force	3,110.00
732	Rep Sustaining Fund	763.00
793	Sea Turtle Rescue FN	57.00
810	Spenard Lions Club	50.00
816	Employer Rights	25.00
817	State Senate	200.00
833	Task Force	240.00
844	Connally Comm	25.00
870	Rep	18,186.00
871	US Defence Comm	130.00
884	Voice of the People	100.00
885	Vol Pol Fund	580.00
893	Wilderness Society	50.00
898	Wilson for Utah	50.00
907	World Affair Council	120.00
913	Rep Comm, National	2,806.00

TOTAL CONTRIBUTIONS: \$63,106.00

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Offered: 5/2/85  
Referred: Rules

Original sponsors: Martin and Marrou

1 IN THE HOUSE BY THE JUDICIARY COMMITTEE  
2 CS FOR HOUSE BILL NO. 144 (Judiciary) (title am)  
3 IN THE LEGISLATURE OF THE STATE OF ALASKA  
4 FOURTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to lists of political campaign  
7 contributions."

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

9 \* Section 1. AS 43.05.085 is amended to read:

10 Sec. 43.05.085. LIST OF CONTRIBUTIONS [CONTRIBUTORS]. The  
11 commissioner of revenue shall prepare and furnish to the Alaska Public  
12 Offices Commission by July 1 of each year a list containing the total  
13 amount of contributions received by each candidate and group for which  
14 a credit was received by an individual [OF ALL PERSONS CLAIMING A  
15 CREDIT] under AS 43.20.013(a). The list becomes public information  
16 under AS 09.25.110 - 09.25.120 on its delivery to the Alaska Public  
17 Offices Commission [, INCLUDING THE DATES, IF AVAILABLE, AND  
18 CANDIDATES OR GROUPS TO WHICH THE CONTRIBUTION WAS MADE. THESE LISTS  
19 OR PARTS OF THEM MAY NOT BE MADE PUBLIC EXCEPT ON ORDER OF THE SUPREME  
20 COURT OF THE STATE].