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STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

Bill Version: HB 6

Publish Date: 1/19/87

REQUEST

Revision Date: 2/3/87

Title: Tax Credits - Educational Institutions

Sponsor: Gruenberg, et al

Requester: House Health, Education & Social Services and Finance

Agency Affected: Revenue

BRU: Audit

Components:

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
OPERATING						
PERSONAL SERVICES	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
TRAVEL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
CONTRACTUAL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
SUPPLIES	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
EQUIPMENT	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
LANDS & STRUCTURES	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
GRANTS, CLAIMS	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
MISCELLANEOUS	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
TOTAL OPERATING	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
CAPITAL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
REVENUE	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -

BIDDING: (Thousands of Dollars)

GENERAL FUND	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
FEDERAL FUNDS	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
OTHER	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
TOTAL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -

POSITIONS:

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

ANALYSIS: See attached.

Prepared By: Steven E. Kettel
Division: Audit

Phone: 465-2320

Date: 2/3/87

Approved by Commissioner: Hugh Malone
Agency: Department of Revenue

Date: 2/3/87

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)
- Senate Secretary

Fiscal Note Bill Analysis
House Bill 6

Section 1 - 7

HB 6 is very similar to CS for HB 688 which was introduced in the House last year. The bill provides for a tax credit to be given to those persons and businesses making cash contributions to certain educational institutions; and restricting state tax deductions under 26 U.S.C. 170.

The credit is generally limited to 50 percent of the contribution and is further limited depending upon the type of tax being offset. The following tax types may receive the credit and the additional limitations are noted.

TAX TYPE	CREDIT
AS 43.20 Corporate Income Tax	Lesser of 10% of tax or \$10,000
AS 43.55 Oil & Gas Production Tax	Lesser of 10% of tax or \$ 1,000
AS 43.56 Oil & Gas Property Tax	Lesser of 10% of tax or \$ 1,000
AS 43.65 Mining Tax	Lesser of 10% of tax or \$10,000
AS 43.75 Fisheries Business Tax	Lesser of 10% of tax or \$10,000

For income tax purposes the credit is in lieu of the contribution deduction normally allowed by the Internal Revenue Code. A person with a tax liability in several of the creditable tax types may only receive credit under one type. There is no carryover of unused credits as drafted.

Contributions may not be earmarked for specific purposes and must be used for direct instruction, research, and educational support purposes, including library and museum acquisitions.

Both the Department of Revenue and each public college and university must file informational reports with the legislature.

Section 8

Provides that the tax credit will not reduce the 25 - 50 percent share of the fisheries tax that is shared to local municipalities.

Section 9

Provides an effective date applicable to contributions made after December 31, 1987.

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

REQUEST _____

Bill Version: HB 6
Publish Date: 1/19/87

Revision Date: _____
Title: An Act Allowing Tax Credits For
Contributions to Education Institutions
Sponsor: Gruenberg
Requestor: _____

Agency Affected: Revenue
BRU: _____
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
OPERATING						
PERSONAL SERVICES	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
LANDS & STRUCTURES	-	-	-	-	-	-
GRANTS, CLAIMS	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
REVENUE	(See Attachment)					

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	-	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

POSITIONS:

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

ANALYSIS: Attach a separate page if necessary

Prepared By: Mary Ellen Frank/Bob Elliott *MEF BE*
Division: Research
Approved by Commissioner: Hugh Malone *HW for*
Agency: Revenue

Phone: 465-2173
Date: 2/6/87
Date: 2/9/87

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)
- Senate Secretary

Continuation for Fiscal Note Analysis

HB 6

It is impossible to give exact figures on what the revenue loss to the State would be under HB 6 because, although the incentives can be analyzed (below), the degree of response to the tax measure isn't possible to gauge.

1. The State will lose tax revenue but may also have less demand for existing revenues if educational institutions are funded by private contributions.
2. Non-educational tax deductible organizations will tend to lose contributions from companies because corporations will have a net gain in retained income by redirecting their contribution budgets to qualifying Alaska educational institutions.
3. Non-Alaskan tax deductible organizations including educational institutions will tend to lose contributions as corporations operating in Alaska will retain a greater amount of net income by redirecting their contributions to qualifying Alaska educational institutions.
4. On aggregate, companies that do not make charitable contributions now will have no economic incentives* to change that. Companies that have contribution budgets will have incentive to channel them toward qualifying institutions as they will have an economic incentive*. *Economic incentive here means having greater net income retained after contribution.
5. The Federal government will tend to gain tax revenue on aggregate. Companies which currently make contributions will have less deductions against Federal income taxes (due to the add back of state credits), and thus will have a greater Federal tax liability. In contrast, companies not already making contributions would have more deductions and less Federal tax liability if they chose to make contributions. However, as noted in item four above, they would have less retained income after contributions, and thus no economic incentive.
6. There will be less ability for the State and educational institutions to estimate revenues and subsequently to control budgets due to the unpredictable nature of the tax credits.

Fiscal Note Bill Analysis
House Bill 6

Section 1 - 7

HB 6 is very similar to CS for HB 688 which was introduced in the House last year. The bill provides for a tax credit to be given to those persons and businesses making cash contributions to certain educational institutions; and restricting state tax deductions under 26 U.S.C. 170.

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AS 43.75 Fisheries Business Tax	Lesser of 10% of tax or \$10,000

For income tax purposes the credit is in lieu of the contribution deduction normally allowed by the Internal Revenue Code. A person with a tax liability in several of the creditable tax types may only receive credit under one type. There is no carryover of unused credits as drafted.

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STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

Bill Version: HB 6
Publish Date: 1/19/87

REQUEST _____
Revision Date: 2/3/87
Title: Tax Credits - Educational Institutions
Sponsor: Gruenberg et al
Requestor: House Health, Education & Social Services and Finance

Agency Affected: Revenue
BRU: Audit
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
OPERATING						
PERSONAL SERVICES	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
TRAVEL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
CONTRACTUAL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
SUPPLIES	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
EQUIPMENT	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
LANDS & STRUCTURES	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
GRANTS, CLAIMS	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
MISCELLANEOUS	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
TOTAL OPERATING	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
CAPITAL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
REVENUE	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -


FUNDING: (Thousands of Dollars)

GENERAL FUND	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
FEDERAL FUNDS	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
OTHER	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
TOTAL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -

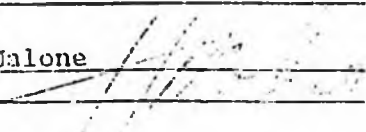
POSITIONS:

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

ANALYSIS: See attached.

Prepared By: Steven E. Kettel 
Division: Audit

Phone: 465-2320
Date: 2/3/87

Approved by Commissioner: Hugh Malone 
Agency: Department of Revenue

Date: 2/3/87

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)
- Senate Secretary

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

REQUEST _____

Bill Version: HB 6
Publish Date: 1/19/87

Revision Date: _____
Title: An Act Allowing Tax Credits For
Contributions to Education Institutions
Sponsor: Gruenberg
Requestor: _____

Agency Affected: Revenue
BRU: _____
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
OPERATING						
PERSONAL SERVICES	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
LANDS & STRUCTURES	-	-	-	-	-	-
GRANTS, CLAIMS	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
REVENUE	(See Attachment)					

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	-	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

POSITIONS:

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

ANALYSIS: Attach a separate page if necessary

Prepared By: Mary Ellen Frank/Bob Elliott *MEF BE*
Division: Research
Approved by Commissioner: Hugh Malone *HM For*
Agency: Revenue

Phone: 465-2173
Date: 2/6/87
Date: 2/9/87

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)
- Senate Secretary

Continuation for Fiscal Note Analysis

HB 6

It is impossible to give exact figures on what the revenue loss to the State would be under HB 6 because, although the incentives can be analyzed (below), the degree of response to the tax measure isn't possible to gauge.

1. The State will lose tax revenue but may also have less demand for existing revenues if educational institutions are funded by private contributions.
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6. There will be less ability for the State and educational institutions to estimate revenues and subsequently to control budgets due to the unpredictable nature of the tax credits.



Sherman Carter
Executive Vice President
(907) 474-7448

University of Alaska
Fairbanks, Alaska 99775-5260

January 29, 1987

The Honorable Max Gruenberg
House Majority Leader
Pouch V
Juneau, AK 99811

Subject: Fiscal Note, House Bill 6

Dear Representative Gruenberg:

Attached as you requested is a fiscal note for House Bill 6, "An Act allowing tax credits to certain educational institutions; and restricting state tax deductions under 26 U.S.C. 170." The University of Alaska is in favor of, and supports the concept of this legislation.

The fiscal considerations to the university of House Bill 6 are very favorable, with the exception of endowment income. At a time of declining state revenues, this legislation would be helpful to the university in soliciting operating funding from alternative sources.

Corporations who now make charitable contributions will have an incentive to channel them toward qualifying institutions, as they will have an economic incentive to do so. Losses to the Alaska state treasury from the tax credit will be offset by corresponding gains — twice as large as the losses — to Alaska educational institutions.

This is particularly important in the case of multi-state corporations, who will, if the measure passes, have a strong economic incentive to contribute to qualifying educational institutions in Alaska, rather than institutions in other states. Non-Alaska tax-deductible organizations will tend to lose contributions as corporations operating in Alaska will retain a greater amount of net income by redirecting their contributions to qualifying Alaska educational institutions.

The denial of eligibility for contributions accepted for endowment purposes would, however, be detrimental to current efforts by the university. The university is seeking through the University of Alaska Foundation to increase the size of its endowments and to create endowed chairs in areas of excellence. Provisions in the bill which deny eligibility for endowment contributions will create disincentives for corporations and

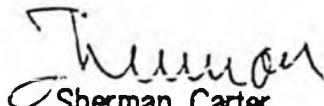
The Honorable Max Gruenberg
January 29, 1987

Page 2

individuals to contribute to endowments; those wishing to contribute to the university will receive additional economic benefits if they contribute to current operations rather than endowments. While the approach taken in the legislation is more beneficial in the short term, allowance of tax credits for endowment purposes is more beneficial in the long term.

Projecting the actual fiscal impact of this legislation to the university cannot be accurately calculated at this time. We estimate that the university could potentially receive between \$250,000 and \$1 million annually under the educational tax credit program. The appropriate fiscal note forms and backup are attached. If you need any further information, please do not hesitate to call me or Brian Rogers at 474-6490.

Sincerely,


Sherman Carter
Executive Vice President

cc: The Honorable Niilo Koponen and Johnny Ellis, co-chairs,
House HESS Committee
Liz Blecker, Division of Legislative Finance
Janet Clarke, Office of Management and Budget
Wendy Redman, Director of Government Relations

STATE OF ALASKA 1987 LEGISLATIVE SESSION FISCAL NOTE

Revision Date : _____

REQUEST

Bill/Resolution No. : HB6
 Title : Act allowing tax credits for contributions to educational institutions
 Sponsor : Gruenberg, et. al
 Requestor : _____
 Date of Request : January 27, 1987

FISCAL DETAIL

Agency Affected : University of Alaska
 BRU : AI
 Components : _____

EXPENDITURES/REVENUES : (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-	-	-	-	-	-

CAPITAL	-	-	-	-	-	-
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REVENUE		Positive	Positive	Positive	Positive	Positive
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FUNDING : (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS :

FULL-TIME						
PART-TIME						
TEMPORARY						

ANALYSIS : Attach a separate page if necessary

See attached.

Prepared by : Brian Rogers, Budget Director
 Division : University of Alaska
 Approved by ^{Vice President} ~~Commissioner~~ : *Sherry Carter*
 Agency : University of Alaska

Phone : 474-6490
 Date : January 29, 1987
 Date : January 29, 1987

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)

CONTINUATION of FISCAL NOTE ANALYSIS,

For Bill/Resolution No. HB6

It is impossible to give exact figures on what the revenue gain to the University of Alaska would be under HB 6 because, although the tax credit incentive can be analyzed, the degree of response to such a tax measure is not possible to gauge.

Corporations who now make charitable contributions will have an incentive to channel them toward qualifying institutions, as they will have an economic incentive to do so. Losses to the Alaska state treasury from the tax credit will be offset by corresponding gains – twice as large as the losses – to Alaska educational institutions.

This is particularly important in the case of multi-state corporations, who will, if the measure passes, have a strong economic incentive to contribute to qualifying educational institutions in Alaska, rather than institutions in other states. Non-Alaska tax-deductible organizations will tend to lose contributions as corporations operating in Alaska will retain a greater amount of net income by redirecting their contributions to qualifying Alaska educational institutions.

The magnitude of corporate contributions which might be affected is likely to be in the \$250,000 to \$1 million range annually. The oil industry, for example, contributed less than \$20 million to U.S. colleges and universities in 1984. If the University of Alaska could due to this tax credit garner 2% of the total U.S. oil industry contributions, the measure would generate \$400,000 for the university and cost \$200,000 to the state treasury.

Provisions in the legislation which deny eligibility for contributions accepted for endowment purposes will, however, be detrimental to current efforts by the University of Alaska. The university is seeking to increase the size of its endowments and to create endowed chairs in areas of excellence. These provisions (Sec. 43.20.014(b), Sec. 43.55.109(b), Sec. 43.56.018(b), Sec. 43.65.018(b), and Sec. 43.75.018(b)) will create economic disincentives for corporations and individuals to contribute to endowments; those wishing to contribute to the university will receive additional economic benefits if they contribute to current operations rather than endowments.

STATE OF ALASKA
THE LEGISLATURE

POUCH Y STATE CAPITOL
JUNEAU, ALASKA 99811
907 465 3800

LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

February 9, 1987

SUBJECT: Sectional Analysis of HB 6
TO: Representative Max Gruenberg
FROM: Theresa L. Bannister ²⁸
Legislative Counsel

You have requested a sectional analysis of the above described bill.

As a preliminary matter, note that a sectional analysis or summary of a bill should not be considered an authoritative interpretation of the bill and the bill itself is the best statement of its contents.

Section 1 describes the purpose of the bill.

Section 2. Sec. 43.20.014(a) allows a credit against corporate income tax liability for certain cash contributions to certain colleges and universities. Puts a ceiling on the credit. Prohibits claiming a credit under another provision of AS 43 with the same contribution used to obtain the credit under this section. Prohibits using the same contribution to obtain a state corporate income tax deduction under 26 U.S.C. 170 (charitable, etc., contributions and gifts).

Sec. 43.20.014(b) states that contributions accepted for endowment purposes are not eligible for the credit.

Sec. 43.20.014(c) requires the Department of Revenue to report to the Legislative Budget and Audit committee each year on the credits taken under this section. Requires public colleges and universities to indicate in their annual operating budget requests the contributions that were received and how they were used.

Section 3 states that a taxpayer under AS 43.20 may only take a deduction under 26 U.S.C. 170 if the taxpayer makes the contribution payment before the last day of the taxable year.

Section 4. Sec. 43.55.019(a) allows a credit against the tax liability under AS 43.55 (oil and gas properties production tax) for certain cash contributions to certain colleges and universities. States that the credit can only be applied against the tax liability that accrues during the month the contribution is made. Puts a ceiling on the credit. Prohibits claiming a credit under another provision of AS 43 with the same contribution used to obtain the credit under this section.

Sec. 43.55.019(b) states that contributions accepted for endowment purposes are not eligible for the credit.

Sec. 43.55.019(c) requires the Department of Revenue to report to the Legislative Budget and Audit committee each year on the credits taken under this section. Requires public colleges and universities to indicate in their annual operating budget requests the contributions that were received and how they were used.

Section 5. Sec. 43.56.018(a) allows a credit against tax liability under AS 43.56 (oil and gas exploration, production and pipeline transportation property tax) for certain cash contributions to certain colleges and universities. States that the credit can only be applied against the tax liability that accrues during the month the contribution is made. Puts a ceiling on the credit. Prohibits claiming a credit under another provision of AS 43 with the same contribution used to obtain the credit under this section.

Sec. 43.56.018(b) states that contributions accepted for endowment purposes are not eligible for the credit.

Sec. 43.56.018(c) requires the Department of Revenue to report to the Legislative Budget and Audit committee each year on the credits taken under this section. Requires public colleges and universities to indicate in their annual operating budget requests the contributions that were received and how they were used.

Section 6. Sec. 43.65.018(a) allows a credit against tax liability under AS 43.65 (mining license tax) for certain

cash contributions to certain colleges and universities. Puts a ceiling on the credit. Prohibits claiming a credit under another provision of AS 43 with the same contribution used to obtain the credit under this section.

Sec. 43.65.018(b) states that contributions accepted for endowment purposes are not eligible for the credit.

Sec. 43.65.018(c) requires the Department of Revenue to report to the Legislative Budget and Audit committee each year on the credits taken under this section. Requires public colleges and universities to indicate in their annual operating budget requests the contributions that were received and how they were used.

Section 7. Sec. 43.75.018(a) allows a credit against tax liability under AS 43.75 (fisheries business tax) for certain cash contributions to certain colleges and universities. Puts a ceiling on the credit. Prohibits claiming a credit under another provision of AS 43 with the same contribution used to obtain the credit under this section.

Sec. 43.75.018(b) states that contributions accepted for endowment purposes are not eligible for the credit.

Sec. 43.75.018(c) requires the Department of Revenue to report to the Legislative Budget and Audit committee each year on the credits taken under this section. Requires public colleges and universities to indicate in their annual operating budget requests the contributions that were received and how they were used.

Section 8 states that the term "tax revenue collected" under AS 43.75.130 (refunds to local governments) includes the amount credited under AS 43.75.018.

Section 9 states to what contributions the provisions of this Act apply.

TLB:mkr
m8/108

February 10, 1987
Testimony of
EXXON COMPANY, U.S.A.
House Bill 6

"An Act allowing tax credits for contributions to certain educational institutions; and restricting state tax deductions under 26.U.S.C. 170."

I am Dan Smith, Senior Public Affairs Representative with Exxon Company, U.S.A., and appear before you today to express our support for HB-6.

Exxon has a clear and consistent policy of supporting higher education in Alaska and nationwide. The Exxon Education Foundation is a non-profit corporation formed as a vehicle to provide educational aid and includes such programs as employee gift matching and annual as well as continuing grants. Our support for House Bill 6 stems from this interest in education support.

We believe this bill would effectively help promote private funding for higher education in Alaska. Such action is important given the sharp revenue declines that are affecting the state's ability to provide such funding.

Accordingly, we believe passage of House Bill 6 would be in Alaska's best interest.

2/9/87



Alaska State Legislature

House of Representatives
COMMITTEE ON HEALTH, EDUCATION
AND SOCIAL SERVICES

GUEST SIGN IN SHEET

Date: 2-12-87 Subject of Meeting HB 6, HB 39, HB 1, HB 53

Name	Address / Representing	Phone	Do you want to Testify?
DAN M. SMITH	Po 196601 Anchorage, AK 99519-6601 Exxon Co. USA	564-3778	Yes - HB 6 <i>MAI</i>
E. Buscay	Rep. BOYER	3466167	No
Robert Van Slyke	1765 Evergreen No Slope Borough Juneau, AK School District	586 4097	
Susan Charles	Box 36 Bethel AK	543-3141	NO
Steve Hole	Box F DOE	2800	YES - HB - 1/53 <i>LOI</i>
Russell Nelson	Box 161 Dillingham, Alaska 99576	842-2370	NO
DIANE ROBINSON	280 INANCY WAY WAS REP MENARD	2679	NO



Alaska State Legislature
 House of Representatives
 COMMITTEE ON HEALTH, EDUCATION
 AND SOCIAL SERVICES

GUEST SIGN IN SHEET

Date: _____ Subject of Meeting _____

Name	Address / Representing	Phone	Do you want to Testify?
Flora Paubau	St. Mary's, Alaska 99658 St. Mary's School District	907-438-2847 H	Yes. HB-1
Paul T. Wagon	St. Mary's Native Corporation + Community Consultant St. Mary's, Alaska 99658	907-438-2215	No. HB-1 <i>answer question only.</i>
Hallie O. Dixon	St. Mary's, Alaska 99658	907-438-2215	No. HB-1
Ray G. [unclear]	[unclear] - [unclear]		Yes. HB-1

HOUSE COMMITTEE REPORT

(7)
Date referred: 1/19/87

FURTHER REFERRALS: Finance

DATE: 2/12/87

The Health, Education and Social Services Committee has considered HB 6

"An Act allowing tax credits for contributions to certain education institutions; and restricting state tax deductions under 26 U.S.C. 170."

RECOMMENDS:

- replace with _____ the same title
- attached amendment(s) a new title
- do pass
- do not pass
- no recommendation
- individual recommendations
- additional referral to the _____ Committee

ADOPTS: _____ letter of intent

ATTACHES NEW FISCAL NOTE(s):

- fiscal impact same as previous fiscal note published _____
- zero fiscal note same as previous zero fiscal note published _____
- 3 zero with analysis

SIGNING DO PASS:

James Dowley
W. G. ...
Bill ...
... Ellis
Roll E. ...
... Santley

SIGNING OTHER RECOMMENDATIONS:

Will Rogers *do pass, but allow contrib. to ...*

Will E. Rogers
 Co Chairman's signature
... Ellis