

HB

554

HOUSE COMMITTEE REPORT

(9)
Date Referred: February 12, 1990

FURTHER REFERRALS:
FINANCE

Date of Committee Action: 4-9-90

The RESOURCES Committee considered:

HB 554

HOUSE BILL NO. 554

DISCLOSURE OF CORPORATE TAX RECORDS

"An Act relating to disclosure of the records of corporate taxpayers."

RECOMMENDATIONS:

- [X] be replaced with CS HB 554 (RES) [] the same title
 [X] a new title
 [] have attached amendment(s)
 [X] do pass
 [] do not pass
 [] no recommendation
 [] individual recommendations
 [] additional referral to the _____ Committee

ADOPTS: _____ letter of intent

ATTACHES NEW FISCAL NOTE(S):
(Dept)

APPROVES PREVIOUS: (Date/Dept)

- [] fiscal impact _____
 [X] zero fiscal note DDR
 [X] zero with analysis LAW

- [] fiscal note(s) _____
 [] zero fiscal note(s) _____
 [] zero fn/analysis _____

SIGNING DO PASS:

Cliff Davidson DAVIDSON

Sam Menard MENARD

Mike Navarre NAVARRE

SIGNING:
(Check approb. column)

	Do Not Pass	No Rec	Amend
<u>Bill Hudson</u> HUDSON		✓	
<u>Bob Sharp</u> SHARP		✓	
<u>W. Furnace</u> FURNACE	X		

Cliff Davidson
Chairman's Signature

FISCAL NOTE

REQUEST:

Revision Date: _____
 Title: "An Act relating to disclosure of the records of corporate taxpayers."
 Sponsor: Rep. Koponen
 Requestor: House Resources

Agency Affected: Department of Law
 BRU: Oil and Gas Special Projects
 Components: Operations

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 91	FY 92	FY 93	FY 94	FY 95	FY 96
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
---------	--	--	--	--	--	--

REVENUE						
---------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)

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

POSITIONS:

FULL-TIME	-0-	-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Please see the attached analysis.

Prepared by: Richard I. Pegues, Director
 Division: Administrative Services
 Approved by Commissioner: Richard I. Pegues / FOR /
 Agency: Department of Law

Phone: 465-3672
 Date: March 21, 1990
 Date: March 21, 1990

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

This bill amends AS 09.25.100, which currently makes information about the particulars of the business or affairs of a taxpayer or other person in possession of the Department of Revenue confidential, to allow the commissioner of revenue to prepare and issue summaries of information relating to the business income of and the taxes paid by a taxpayer engaged in the production of oil and gas from a lease or property in the state or engaged in the transportation of oil or gas by a pipeline in the state taxable under the Multistate Tax Compact.

Because this bill deals with information keeping on the part of the Department of Revenue, it will not have a fiscal impact on the Department of Law.

FISCAL NOTE

REQUEST:

Revision Date: _____
 Title: An act relating to disclosure
of records of corporate taxpayers
 Sponsor: KOCONER
 Requestor: _____

Agency Affected: _____
 BRU: _____
 Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 91	FY 92	FY 93	FY 94	FY 95	FY 96
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING						

CAPITAL						
---------	--	--	--	--	--	--

REVENUE						
---------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

No identifiable impact on State revenue..

Prepared by: Charles L. Loasdon
 Division: Oil and Gas Audit
 Approved by Commissioner: [Signature]
 Agency: _____

Phone: 277-5627
 Date: March 22, 1990
 Date: 3/26/90

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

AMENDMENT TO CSHB554 (Res) (6-2197H)

Page 1, line 29

After "taxes", delete the period insert a semicolon and insert (3) disclosure of information that is otherwise available to the public.

STATE OF ALASKA
THE LEGISLATURE

POUCH Y STATE CAPITOL
JUNEAU, ALASKA 99811
907 465 3800


LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

March 9, 1990

SUBJECT: House Bill 554 - sectional analysis

TO: Representative Cliff Davidson, Co-Chair
House Resources Committee

FROM: Jack Chenoweth
Legislative Counsel 

The measure liberalizes the limitations against disclosure of certain tax information by the Department of Revenue.

Bill section 1: The amendment made by the addition of the material as subsection (b)(1) of AS 09.25.100 [page 1, lines 17 - 24] permits the commissioner of revenue to issue "summaries of information relating to the business income of and the tax paid" by two groups of taxpayers:

- taxpayers "engaged in the production of oil or gas from a lease or property in the state"; and
- taxpayers "engaged in the transportation of oil or gas by pipeline."

The amendment to AS 43.05.230(a) made by bill section 2 adds to the exceptions for disclosures of confidential tax information the summaries of information whose preparation and release is authorized under the change made by bill section 1.

JBC:lmb
L10/008

Disclosure of Records of Corporate Taxpayers

The current AS 09.25.100 and AS 43.05.230 establish taxpayer confidentiality as one of approximately 100 statutory exceptions to Alaska's sunshine laws. This measure adds new subsections to both statutes allowing the Commissioner of Revenue to prepare and issue summaries of information relating to income and tax paid by a producer of oil or gas in Alaska.

Disclosure is at the Commissioner's discretion and is not required.

— [Statute References: AS 09.25.100; AS 43.05.230(a)]

AMENDMENT TO HB554

Line 20, after the words "relating to" insert taxes levied under AS 43.55, AS 43.56, AS 43.57 and former AS 43.21 or to