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SENATE COMMITTEE REPORT

FURTHER

2/27/89

DATE TURNED INTO OFFICE \_\_\_\_\_

Mr. President:

FINANCE

Committee considered SB 32

registration of vehicles owned by charitable organizations

and recommended

- replace with \_\_\_\_\_ CS \_\_\_\_\_ )  same title
- or adopt \_\_\_\_\_ CS \_\_\_\_\_ )  new title
- attached amendment(s) and  technical title change (HB only)
- \_\_\_\_\_ letter of intent adopted

do pass

*Held in subcommittee:*

do not pass

*Sen. Fischer - chair.*

no recommendation

*Duncan*

individual recommendations

*Frank*

further referral to \_\_\_\_\_

FISCAL NOTE(S)  zero  fiscal impact  appropriation no FN  
 new  updated  previous  
 same as previous fiscal note(s) published \_\_\_\_\_

MEMBERS SIGNING DO PASS

OTHER RECOMMENDATIONS

\_\_\_\_\_  
 \_\_\_\_\_  
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Chairman signature and recommendation

Committee Backup attached

SENATE COMMITTEE REPORT

FIRST COMMITTEE OF REFERRAL

Date of 5-DAY NOTICE 2-8-89  
IN ACCORDANCE WITH UNIFORM RULE 23

FURTHER

FINANCE

\*\*FISCAL NOTE(S) MUST BE ATTACHED  
IN ACCORDANCE WITH AS 24.08.035

DATE TURNED INTO OFFICE 2-24-89

1/9/89

Mr. President:

STATE AFFAIRS Committee considered SB 32

registration of vehicles owned by charitable organizations

*I reports it back as follows:*

and recommended:

- replace with CS \_\_\_\_\_  same title
- attached amendment(s) and  new title
- \_\_\_\_\_ letter of intent adopted
- do pass
- do not pass
- no recommendation
- individual recommendations
- further referral to \_\_\_\_\_

*FN*

FISCAL NOTE(S) attached  zero  fiscal impact  
 appropriation no FN attached  Gov. FN introduced w/ bill

MEMBERS SIGNING DO PASS

OTHER RECOMMENDATIONS

1 Cee Adams  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2 Tim Kelly - Do Not Pass  
unless amended.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

[Signature]  
Chairman signature and recommendation

Committee backup attached

1 IN THE SENATE

BY SZYMANSKI

2 SENATE BILL NO. 32

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to registration of vehicles owned by  
7 charitable organizations."

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

9 \* Section 1. AS 28.10.181(e) is amended to read:

10 (e) Vehicles owned by the state or [,] municipalities [, AND  
11 CHARITABLE ORGANIZATIONS OF THE STATE]. Every certificate of regis-  
12 tration and registration plate issued to the state or [,] a munici-  
13 pality [OR CHARITABLE ORGANIZATION OF THE STATE] is in effect until  
14 the vehicle for which the registration certificate and plate were  
15 issued is no longer owned and operated by the state or [,] the munici-  
16 pality [OR THE CHARITABLE ORGANIZATION OF THE STATE] or until the  
17 department, in its discretion, declares its expiration. The state or  
18 [,] municipality [OR CHARITABLE ORGANIZATION OF THE STATE] shall  
19 maintain a current listing of all vehicles registered to it in the  
20 order of the registration number assigned to each vehicle [,] and  
21 shall provide a copy of the listing to the department upon request.  
22 The listing must [SHALL] include a description of each vehicle and  
23 other identifying information required by the department. Registration  
24 plates issued under this subsection must [SHALL] be of a distinctive  
25 design and numbering system. [FOR THE PURPOSES OF THIS SUBSECTION,  
26 "CHARITABLE ORGANIZATION" MEANS A NONPROFIT ASSOCIATION, CORPORATION,  
27 SOCIETY OR OTHER ENTITY ORGANIZED, INCORPORATED OR HEADQUARTERED IN  
28 THE STATE FOR EDUCATIONAL, CULTURAL, SCIENTIFIC OR OTHER CHARITABLE  
29 PURPOSES, AS PRESCRIBED IN REGULATIONS OF THE DEPARTMENT.]  
S

1 \* Sec. 2. AS 28.10.421(d)(1) is amended to read:

2 (1) a vehicle owned by a municipality [OR CHARITABLE ORGA-  
3 NIZATION] meeting the requirements of AS 28.10.181(e)..... \$5;  
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STATE OF ALASKA  
1989 LEGISLATIVE SESSION

BILL VERSION: SB 32  
PUBLISH DATE: 2/27/89

FISCAL NOTE

REQUEST:

Revision Date: \_\_\_\_\_ Agency Affected: Public Safety  
Title: An Act relating to registration BRU: Division of Motor Vehicles  
of vehicles owned by charitable ...  
Sponsor: Senator Szvanski Component: Field Services  
Requestor: Senate State Affairs

EXPENDITURES/REVENUES: (Thousands of Dollars) (Inflation not included)

OPERATING	FY 89	FY 90	FY 91	FY 92	FY 93	FY 94
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL	-0-	-0-	-0-	-0-	-0-	-0-
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REVENUE	-0-	82.1	82.1	82.1	82.1	82.1
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FUNDING: (Thousands of Dollars)

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

POSITIONS:

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

ANALYSIS : (Attach a separate page if necessary)

In calendar year 1987 there were 2,481 vehicles registered under AS 28.10.181(e) as charitable organizations, paying a \$5.00 fee outlined in AS 28.10.421(d)(11). Of these, 906 were passenger cars, 2 were motorcycles, 254 were non-commercial trailers, 1,124 were trucks or vans, and 195 were buses. If these vehicles were to have paid the regular fee instead of the \$5.00 fee, the additional revenue to the State would have been a minimum of \$82,140.

*Jan 11/18/89*  
Prepared by: Charles R. Hosack  
Division: Motor Vehicles

Phone: 269-5551  
Date: 1/18/89

Approved by Commissioner: *Arthur English*  
Agency: Department of Public Safety

Date: 1-27-89

STATE OF ALASKA  
THE LEGISLATURE

LEGISLATIVE AFFAIRS AGENCY

POUCH Y STATE CAPITOL  
JUNEAU ALASKA 99811  
907-585-3800

MEMORANDUM

February 6, 1989

SUBJECT: Motor vehicle registration - SB 32  
TO: Senator Mike Szymanski  
FROM: Michael F. Ford *MF*  
Legislative Counsel

You have asked if there are any legal problems created by denying special license plates or a lower registration fee to charitable organizations, as in SB 277. The short answer is no. The registration fee charged to charitable organizations is purely a creation of statute, and may be changed as determined by the legislature. Charitable organizations have no right or entitlement to special plates, or to special consideration in the fee charged for registering a motor vehicle. See Washington Chocolate Co. v. King County, 152 P.2d 981 (Wash. 1944).

I did examine two other state registration statutes, Washington and California, to determine if they granted similar exemptions. While both states granted narrow exemptions for vehicles owned by government or nonprofit educational groups, neither state had a broad provision similar to AS 28.10.181(e). As each state legislature is free to grant or deny exemptions of this kind, I would expect considerable variation between the states as to particular exemptions.

Please contact me if you have further questions.

MF:kb  
wkk1/106

- Legal Services Memorandum -



# Alaska State Legislature

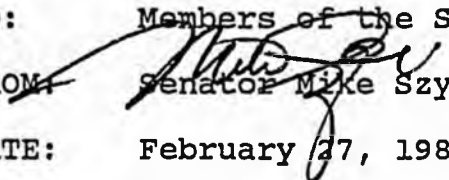
Senator Mike Szymanski

While in Session:  
P.O. Box V  
State Capitol, Room 11  
Juneau, Alaska 99811  
(907) 465-4978/4979  
FAX (907) 465-2652

During Interim:  
3111 C Street, Suite 510  
Anchorage, Alaska 99503  
(907) 561-7617

165 E. Parks Highway  
Legislative Information Office  
Wasilla, Alaska 99687  
(907) 376-MIKE

TO: Members of the Senate Finance Committee

FROM:  Senator Mike Szymanski

DATE: February 27, 1989

SUBJECT: Senate Bill 32, An Act relating to registration of vehicles owned by charitable organizations

In 1978, the Alaska legislature passed legislation relating to the registration of unique and special vehicles and vehicles used for special purposes. Included in this list of specially registered vehicles are historic vehicles, special request plates, vehicles owned by disabled veterans and handicapped persons, state officials, consular offices, ranchers, farmers, and dairymen, amateur mobile radio station operators, auto dealers, former POW's, occasional users of highways, and also vehicles owned by the state, municipalities, and charitable organizations of the state (AS 28.10.181(e)).

There appears to be a great deal of abuse with free plates being supplied to various charitable organizations of the state. "Charitable organization" is defined as a "nonprofit association, corporation, society, or other entity organized, incorporated, or headquartered in the state for educational, cultural, scientific or other charitable purposes, as prescribed in regulations of the department." This definition is so broad that for all practical purposes, every single organization and/or individual in the state qualifies for free plates. As a result, the privilege of having free plates is being abused. The Department of Motor Vehicles does not have the manpower to investigate individual cases to prevent abuse from occurring. Further, the vehicles are exempt from municipal motor vehicle registration taxes under AS 28.10.431; these taxes are based on the age of the vehicle). local government cannot collect taxes on these plates.

Senate District E

Mat-Su • So. Anchorage • Bird/Indian • Girdwood • Whittier • Nikiski • Cooper Landing • Hope • Seward • Cordova • Valdez

Members of the Senate Finance Committee  
SB32, An Act relating to registration of vehicles  
owned by charitable organizations

In 1987, there were 2,481 vehicles registered as charitable organizations, paying a \$5.00 fee. Of these, 906 were passenger vehicles, 2 were motorcycles, 254 were noncommercial trailers, 1,124 were trucks or vans and 195 were buses. If these vehicles were to have paid the regular fee instead of the \$5.00 fee, the additional revenue to the State would have been a minimum of \$82,140.

Hundreds of those plates were issued to utility companies, church denominations, individuals who may or may not be registered as non-profit corporations, labor unions, universities, apartments, the list is endless. Examples:

Anchorage Baptist Temple - 88 vehicles  
Universal Life Church - 60 vehicles  
Church of Jesus Christ of LDS - 101 vehicles  
The Salvation Army - 86 vehicles  
Catholic Church - 134 vehicles  
Matanuska Telephone Association - 251 vehicles  
Chugach Electric Association - 235 vehicles  
Matanuska Electric Association - 162 vehicles

(Review of the above vehicles to determine how many had been sold and had titled transferred, or registrations had expired was not performed.)

With the abuse and lack of control or monitoring, the only solution seems to be to eliminate the charitable category of plates altogether.

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICT 1

RECIPIENT	ACTUAL FY 90	50/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	50/50 WITH HOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
Ketchikan	\$561,330	(\$52,029)	\$1,494
Ketchikan Gateway Borough	\$316,565	(\$34,992)	\$273
Kupreanof	\$24,519	\$19,105	\$20,026
Petersburg	\$358,407	(\$36,108)	\$1,149
Saxman	\$25,077	\$17,678	\$18,549
Wrangell	\$433,268	(\$40,427)	\$1,124
<b>Unincorporated Communities</b>			
Hyder Community Association	\$12,343	\$10,866	\$12,497
<b>TOTAL ELECTION DISTRICT 1</b>	<b>\$1,771,551</b>	<b>(\$115,387)</b>	<b>\$55,112</b>

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICT 2

RECIPIENT	ACTUAL FY 90	50/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	50/50 WITH HOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
Angoon	\$23,123	\$20,120	\$20,562
Craig	\$83,407	(\$8,247)	\$151
Haines	\$87,310	(\$8,485)	\$190
Haines Borough	\$38,960	\$6,661	\$7,617
Hoonah	\$57,447	(\$5,432)	\$176
Hydaburg	\$23,854	\$18,764	\$17,643
Kake	\$26,758	\$15,431	\$16,261
Kasaan	\$24,057	\$17,127	\$17,761
Klawock	\$50,133	(\$4,730)	\$120
Skagway	\$51,153	(\$3,013)	\$142
Thorne Bay	\$36,400	\$10,474	\$11,126
Yakutat	\$41,166	\$6,208	\$7,060
<b>Unincorporated Communities</b>			
Chilkat Indian Village Council	\$12,343	\$10,866	\$12,497
Coffman Cove Civic Club	\$12,343	\$10,866	\$12,497
Edna Bay Community Association	\$12,343	\$10,866	\$12,497
Gustavus Community Council	\$12,343	\$10,866	\$12,497
Hollis Community Council	\$12,343	\$10,866	\$12,497
Metlakatla IRA Council	\$12,343	\$10,866	\$12,497
Point Baker Community	\$12,343	\$10,866	\$12,497
Port Protection Community	\$12,343	\$10,866	\$12,497
Whale Passage Homeowners	\$12,343	\$10,866	\$12,497
<b>Volunteer Fire Departments</b>			
Coffman Cove VFD	\$1,012	(\$61)	\$6
Klawock VFD	\$583	(\$35)	\$4
Klukwan VFD	\$856	(\$51)	\$5
Metlakatla VFD	\$7,623	(\$456)	\$47
Whale Pass VFD	\$331	(\$21)	\$2
Yakutat VFD	\$767	(\$58)	\$6
<b>TOTAL ELECTION DISTRICT 2</b>	<b>\$672,511</b>	<b>\$167,625</b>	<b>\$215,772</b>

FY 90 State Revenue Sharing Program Communities By

ELECTION DISTRICT 3

RECIPIENT	ACTUAL FY 90	50/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	50/50 WITH HOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
Pelican	\$25,761	\$20,361	\$21,275
Fort Alexander	\$24,519	\$19,105	\$20,026
Sitka, City and Borough of	\$635,629	(\$60,169)	\$1,567
Tenakee Springs	\$24,519	\$19,105	\$20,026
<b>Unincorporated Communities</b>			
Elfin Cove Community Council	\$12,543	\$10,566	\$12,497
<b>TOTAL ELECTION DISTRICT 3</b>	<b>\$723,771</b>	<b>\$9,248</b>	<b>\$75,391</b>

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICT 4

RECIPIENT	ACTUAL FY 90	50/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	50/50 WITH HOLD HARMLESS MINUS ACTUAL
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Municipalities			
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Dunbar, City and Borough of	\$3,109,456	(\$318,540)	\$5,368
-----			
TOTAL ELECTION DISTRICT 4	\$3,109,456	(\$318,540)	\$5,368

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICT 5

RECIPIENT	ACTUAL FY 90	90/90 WITHOUT HOLD HARMLESS MINUS ACTUAL	90/90 WITH HOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
Hooper	\$231,068	(\$22,852)	\$460
Kachemak	\$25,439	\$19,821	\$20,777
Kenai	\$348,583	(\$31,527)	\$1,012
Kenai Peninsula Borough	\$2,615,027	(\$235,337)	\$7,754
Seldovia	\$37,237	\$10,570	\$11,401
Soldotna	\$274,185	(\$25,264)	\$785
<b>TOTAL ELECTION DISTRICT 5</b>	<b>\$3,532,539</b>	<b>(\$284,571)</b>	<b>\$42,169</b>

Kenai Borough  
 is in  
 Dist 5 & 6  
 only shown in  
 5

1970 State Revenue Sharing Program Communities by

ELECTION DISTRICT 6

RECIPIENT	ACTUAL FY 70	20/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	20/50 WITH HOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
Corcoran	\$365,177	(\$31,863)	\$1,245
Seward	\$378,482	(\$32,020)	\$1,571
Valdez	\$332,156	(\$29,831)	\$1,333
Whittier	\$48,877	(\$773)	\$141
<b>Unincorporated Communities</b>			
Chenega Bay	\$12,743	\$10,556	\$12,477
Quintana Village Council	\$12,743	\$10,556	\$12,477
Teatlek IRA Council	\$12,743	\$10,556	\$12,477
<b>Volunteer Fire Departments</b>			
Quintana VFD	\$300	(\$300)	\$5
Corcoran VFD	\$2,523	(\$151)	\$16
<b>TOTAL ELECTION DISTRICT 6</b>	<b>\$1,124,907</b>	<b>(\$87,973)</b>	<b>\$41,826</b>

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICTS 7 -- 15

RECIPIENT	ACTUAL FY 90	50/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	50/50 WITH HOLD HARMLESS MINUS ACTUAL
-----			
Municipalities			
-----			
Anchorage, Municipality of	\$12,658,327	(\$1,292,133)	\$21,357
-----			
TOTAL ELECTION DISTRICTS 7 -- 15	\$12,658,327	(\$1,292,133)	\$21,357

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICT 16

RECIPIENT	ACTUAL FY 90	89/90 WITHOUT HOLD HARMLESS MINUS ACTUAL	89/90 WITH HOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
ROUSLON	\$50,004	\$937	\$1,000
Natanuska-Susitna Borough	\$2,148,231	(\$167,421)	\$8,875
Palmer	\$322,705	(\$26,455)	\$1,232
Wasilla	\$102,722	(\$7,042)	\$533
<b>TOTAL ELECTION DISTRICT 16</b>	<b>\$2,623,662</b>	<b>(\$202,081)</b>	<b>\$12,640</b>

FY 70 State Revenue Sharing Program Communities &

ELECTION DISTRICT 17

RECIPIENT	ACTUAL FY 70	80/80 WITHOUT SOLD HARMLESS MINUS ACTUAL	80/80 WITH SOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
Anderson	\$24,055	\$27,271	\$23,713
Latta Junction	\$44,227	\$10,240	\$11,073
Eagle	\$27,750	\$22,423	\$27,041
Latta	\$27,442	\$5,031	\$27
<b>Unincorporated Communities</b>			
Association of Testina Residents	\$12,043	\$10,800	\$12,497
Community of Cartwright, Inc.	\$12,043	\$10,800	\$12,497
Clatsopina Village Council	\$12,043	\$10,800	\$12,497
Copper Center Village Center	\$12,043	\$10,800	\$12,497
Copper Valley Community	\$12,043	\$10,800	\$12,497
Latta Community Corporation	\$12,043	\$10,800	\$12,497
Dot Lake Service Corporation	\$12,043	\$10,800	\$12,497
Dot Lake Village Council	\$12,043	\$10,800	\$12,497
Eagle Tribal Village Council	\$12,043	\$10,800	\$12,497
Four Mile Community	\$12,043	\$10,800	\$12,497
Latta Village Council	\$12,043	\$10,800	\$12,497
Mealy Lake Traditional Village Council	\$12,043	\$10,800	\$12,497
Merry Lake Community League	\$12,043	\$10,800	\$12,497
Monimley Park Community Association	\$12,043	\$10,800	\$12,497
Nantasta Lake Village Council	\$12,043	\$10,800	\$12,497
Neichina/Mendocina Corporation	\$12,043	\$10,800	\$12,497
Panguingue Creek Homeowners Association	\$12,043	\$10,800	\$12,497
Paxson Community Affairs	\$12,043	\$10,800	\$12,497
Panacross Village Council	\$12,043	\$10,800	\$12,497
Tellin IFA Council	\$12,043	\$10,800	\$12,497
Tok Community Sports Association	\$12,043	\$10,800	\$12,497
Toisona Community Corporation	\$12,043	\$10,800	\$12,497
Tri-Valley Community Library	\$12,043	\$10,800	\$12,497
<b>Volunteer Fire Departments</b>			
Anderson VFD	\$1,403	(364)	\$9
Cartwell VFD	\$1,357	(357)	\$10
Copper Center VFD	\$2,700	(3102)	\$17
Eagle VFD	\$372	(322)	\$2
Glennallen VFD	\$4,743	(3273)	\$31
Merry Lake League VFD	\$2,204	(372)	\$20
Monimley VFD	\$1,222	(373)	\$8
Rural Latta VFD	\$12,005	(3710)	\$55
Panacross VFD	\$308	(346)	\$3
Tok VFD	\$8,122	(3485)	\$50
Tri-Valley VFD	\$3,200	(3312)	\$32
<b>TOTAL ELECTION DISTRICT 17</b>	<b>\$304,427</b>	<b>\$301,948</b>	<b>\$331,076</b>

FF 70 State Revenue Sharing Program Communities of

ELECTION DISTRICT 18

RECIPIENT	ACTUAL FY 90	50/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	50/50 WITH HOLD HARMLESS MINUS ACTUAL
<hr/>			
Municipalities			
<hr/>			
North Pole	333,834	(31,773)	3146
<hr/>			
TOTAL ELECTION DISTRICT 18	333,834	(31,773)	3146

Box North Star  
Borough is  
in 2021  
as shown  

---

not reflected in  
8/5/19

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICT 19

RECIPIENT	ACTUAL FY 90	89/90 WITHOUT HOLD HARMLESS MINUS ACTUAL	89/90 WITH HOLD HARMLESS MINUS ACTUAL
-----			
Unincorporated Communities			
-----			
Circle Civic Community Council	\$12,343	\$10,885	\$12,497
Volunteer Fire Departments			
-----			
Circle vFD	\$311	(817)	\$2
-----			
TOTAL ELECTION DISTRICT 19	\$12,654	\$10,067	\$12,499

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICT 20 -- 21

RECIPIENT	ACTUAL FY 90	50/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	50/50 WITH HOLD HARMLESS MINUS ACTUAL
-----			
Municipalities			
-----			
Fairbanks	\$687,388	(870,451)	\$8,342
Fairbanks North Star Borough	\$2,326,074	(9233,208)	\$4,709
-----			
TOTAL ELECTION DISTRICTS 20 -- 21	\$3,220,962	(1000,859)	\$8,361

1970 State Revenue Sharing Program Communities by

ELECTION DISTRICT 22

RECIPIENT	ACTUAL FY 50	50/50 WITHOUT HOLD HARMLESS MINUS ACTUAL	50/50 WITH HOLD HARMLESS MINUS ACTUAL
-----			
municipalities			
-----			
Aabler	\$61,255	\$4,965	\$5,225
Anaktuvuk Pass	\$32,716	\$25,545	\$26,554
Atkasook	\$32,716	\$25,545	\$25,554
Barrow	\$73,737	(95,574)	\$57
Buckland	\$65,762	\$770	\$1,517
Deering	\$84,423	(95,893)	\$446
Enaktovik	\$32,716	\$25,545	\$26,554
Etana	\$42,557	\$31,774	\$22,520
Etivahine	\$35,050	\$26,472	\$27,554
Esuk	\$34,132	\$27,765	\$25,540
Estevade	\$525,299	(27,127)	\$777
Georgvik	\$71,275	\$4,952	\$365
North Star Borough	\$451,093	(27,512)	\$1,554
Northwest Arctic Borough	\$421,050	(31,541)	\$1,525
Point Barrow	\$32,716	\$25,545	\$26,554
Point Barrow	\$32,716	\$25,545	\$26,554
Salavik	\$67,253	(95,276)	\$423
Shungnak	\$46,476	\$15,944	\$16,790
Umaniq	\$32,716	\$25,545	\$26,554
-----			
TOTAL ELECTION DISTRICT 22	\$2,004,001	\$125,155	\$271,170

FY 90 State Revenue Sharing Program Communities by

ELECTION DISTRICT 23

RECIPIENT	ACTUAL FY 90	80/80 WITHOUT HOLD HARMLESS MINUS ACTUAL	80/80 WITH HOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
Alakanuk	\$43,372	\$18,233	\$19,193
Brevig Mission	\$33,227	\$25,168	\$27,353
Chavak	\$32,316	\$25,708	\$25,223
Chukchee	\$32,916	\$23,843	\$26,364
Elia	\$34,371	\$23,366	\$27,132
Eschomak	\$66,321	\$43,833	\$213
Gannell	\$34,031	\$27,349	\$23,876
Galena	\$34,331	\$23,153	\$27,101
Good Hope Bay	\$31,513	\$24,885	\$23,333
Halibut	\$32,027	\$23,223	\$26,373
Koyuk	\$33,346	\$26,820	\$23,002
Kusa	\$473,176	\$33,303	\$2,066
Saint Michael	\$33,392	\$25,443	\$23,063
Savonoga	\$33,308	\$26,337	\$27,793
Scammon Bay	\$32,134	\$23,455	\$26,618
Shaktodik	\$33,236	\$26,737	\$27,333
Sheldon Point	\$32,027	\$23,223	\$26,373
Stensager	\$33,233	\$26,216	\$27,406
Steebne	\$34,177	\$27,731	\$23,333
Teller	\$33,437	\$23,303	\$27,737
Unalakleet	\$41,023	\$29,394	\$21,773
Wales	\$33,227	\$23,123	\$27,333
White Mountain	\$33,493	\$26,613	\$27,773
<b>Unincorporated Communities</b>			
Council	\$12,343	\$10,233	\$12,477
<b>TOTAL ELECTION DISTRICT 23</b>	<b>\$1,267,578</b>	<b>\$805,904</b>	<b>\$582,330</b>



NY State Revenue Sharing Program Communities By

ELECTION DISTRICT 25

RECIPIENT	ACTUAL FY 90	2000 WITHOUT GOLD HARMLESS MINUS ACTUAL	2000 WITH GOLD HARMLESS MINUS ACTUAL
<b>Municipalities</b>			
Akron	\$38,759	\$22,757	\$20,720
Albany	\$32,036	\$25,233	\$26,390
Albany	\$336,817	(\$32,723)	\$1,364
Albany	\$32,927	\$25,220	\$26,375
Albany	\$32,133	\$22,406	\$23,244
Albany Bay	\$32,274	\$25,571	\$26,766
Albany	\$32,642	\$25,233	\$26,404
Albany	\$32,341	\$23,164	\$27,170
Albany	\$32,002	\$23,740	\$26,252
Albany	\$37,134	\$23,477	\$24,424
Albany	\$32,127	\$22,220	\$26,375
Albany	\$32,127	\$23,220	\$26,375
Albany	\$32,127	\$23,220	\$26,375
Albany	\$33,670	\$26,111	\$27,459
Albany	\$31,575	\$26,123	\$27,211
Albany	\$32,112	\$22,724	\$26,656
Albany Bay	\$32,127	\$23,220	\$26,375
Albany	\$32,260	\$23,314	\$26,103
<b>Incorporated Communities</b>			
Albany	\$12,343	\$10,266	\$12,497
Albany Village Council	\$12,343	\$10,266	\$12,497
Albany	\$12,343	\$10,266	\$12,497
Albany IRM Council	\$12,343	\$10,266	\$12,497
<b>Volunteer Fire Departments</b>			
Albany VFD	\$1,237	(\$99)	\$10
<b>TOTAL ELECTION DISTRICT 25</b>	<b>\$477,226</b>	<b>\$442,137</b>	<b>\$461,970</b>

From State Revenue District Program Communities

ELECTION DISTRICT 26

RECIPIENT	ACTUAL FY 88	20/80 WITHOUT HOLD HARMLESS PLUS ACTUAL	20/80 WITH HOLD HARMLESS PLUS ACTUAL
<b>Municipalities</b>			
ANCHORAGE	\$30,877	\$23,826	\$24,775
BIENEGRA	\$21,837	\$23,137	\$27,493
CHUGACHIA EAST BOROUGH	\$48,827	\$3,375	\$7,323
COAK	\$3,959	\$28,691	\$27,664
CRISTINA BAY BOROUGH	\$78,312	\$7,115	\$377
CLARK & POINT	\$31,873	\$24,375	\$28,888
COAK BAY	\$31,811	\$24,351	\$28,843
COAK BAY	\$48,877	\$7,304	\$312
COAK	\$29,312	\$24,924	\$28,717
COAK COVE	\$61,377	\$4,900	\$121
COAK	\$31,377	\$23,302	\$26,321
COAK	\$31,377	\$24,357	\$23,767
COAK	\$30,387	\$24,319	\$23,480
COAK	\$7,477	\$3,744	\$14,731
COAK	\$48,877	\$12,370	\$12,877
COAK	\$31,388	\$13,777	\$27,333
COAK	\$91,370	\$3,333	\$437
COAK	\$57,803	\$3,312	\$171
COAK	\$31,373	\$2,473	\$3,313
COAK	\$307,324	\$30,273	\$33
<b>Unincorporated Communities</b>			
COAK Improvement Corporation	\$12,343	\$1,333	\$12,477
COAK Village Council	\$12,343	\$1,333	\$12,477
COAK Village Council	\$12,343	\$1,333	\$12,477
COAK Bay Village Council	\$12,343	\$1,333	\$12,477
COAK	\$12,343	\$1,333	\$12,477
COAK Village Council	\$12,343	\$1,333	\$12,477
COAK Bay Village Council	\$12,343	\$1,333	\$12,477
COAK Point Village Council	\$12,343	\$1,333	\$12,477
<b>Unincorporated Fire Departments</b>			
COAK FD	\$42	\$77	\$3
COAK FD	\$42	\$77	\$3
COAK FD	\$42	\$77	\$3
COAK FD	\$42	\$77	\$3
<b>TOTAL</b>	<b>\$1,170,123</b>	<b>\$310,247</b>	<b>\$413,743</b>

1970 State Revenue Sharing Program Communities

ELECTION DISTRICT 27

RECIPIENT	POTENTIAL FY 70	1970 WITHOUT MILE MARKLESS MINUS ACTUAL	1970 WITH MILE MARKLESS MINUS ACTUAL
<u>Municipalities</u>			
MAHON	\$25,671	\$20,211	\$21,126
Maquoketa	\$31,011	\$24,351	\$23,343
MOORE	\$147,733	(\$37,373)	\$374
MOORE Island Borough	\$55,908	\$52,337	\$2,114
Warden Bay	\$23,437	\$17,321	\$20,777
Die Maroon	\$23,613	\$20,432	\$21,333
Duzinkie	\$23,713	\$20,373	\$21,134
Port Lions	\$23,733	\$20,333	\$21,274
<u>Unincorporated Communities</u>			
Columbia Lagoon Village Council	\$12,343	\$10,333	\$12,437
Lyons Bay Village Council	\$12,343	\$10,333	\$12,437
<b>TOTAL ELECTION DISTRICT 27</b>	<b>\$1,037,713</b>	<b>\$27,743</b>	<b>\$133,634</b>

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Comparison:

\$3.5 million to Revenue Sharing Program vs.

\$3.5 million to increase minimum entitlements

Community	HB101w/o hold harmless	HB101w/hold harmless	+\$3.5 million to Rev. Sharing
	(-)	(+)	(+)
Anchorage	(1,292,133)	21,367	1,312,964
FNSB & City	(303,659)	8,351	313,850
Mat-Su Bor.	(169,421)	8,898	182,004
Kenai Bor.	(235,339)	7,734	245,371
Juneau	(318,540)	5,368	323,763
Sitka	(60,189)	1,567	62,094
Ketchikan Bor & City	(87,201)	1,767	88,954

1) figures based on FY90 allocations with variables constant for FY91

2) "holdharmless" = effective date clause passed and appropriation budgeted for FY91

Impact of passage of HB101(fin) " Increased minimum entitlements to communities from \$25,000 to \$50,000"

Opposing Arguments:

- \* Legislation proposes additional funding of approx. \$3.5 million through the effective date clause. This amount will "holdharmless" those communities who would have otherwise lost funding. In some cases a slight increase in funding is seen.
- \* If the effective date clause were to fail, statutory increases would change without additional funding to prevent losses.
- \* Additional \$3.5 million in funding is a "one time" fix to holdharmless other communities. In all future years, any reduction will result in a greater percentage loss of revenue to non-minimum entitlement communities.
- \* Legislation promotes a disincentive toward community incorporation and local government.
- \* Last year the legislature cut Revenue Sharing by \$2.5 million and Municipal Assistance by \$3.5 million.
- \* Restoring the funding to Revenue Sharing by the same \$3.5 million would help to restore last year's cuts to communities without making permanent statutory increases to only a few.
- \* A comparison of HB101 with and without the funding for a holdharmless clause is attached. Additionally, a comparison of the effect of a few communities when appropriating the same \$3.5 million to the Revenue sharing formula is shown.

COMMUNITY	1967-68 BUDGET AMOUNT	1967-68 ACTUAL AMOUNT	DIFFERENCE
AKHIOK	\$25,658.18	\$25,571.00	\$87.18
AKIAK	\$41,813.49	\$39,757.37	\$2,056.12
AKUTAN	\$38,822.61	\$38,578.07	\$244.54
ALAKANUK	\$46,747.98	\$43,371.62	\$3,376.36
ALEKNAGIK	\$32,876.12	\$31,937.51	\$938.61
ALEUTIANS EAST BOROUGH	\$51,114.48	\$46,823.91	\$4,290.57
ALLAKAKET	\$33,644.47	\$33,429.44	\$215.03
AMBLER	\$65,929.45	\$61,284.31	\$4,645.14
ANAKTUVUK PASS	\$53,178.56	\$52,916.18	\$262.38
ANCHORAGE	\$13,951,297.77	\$12,638,329.28	\$1,312,968.49
ANDERSON	\$34,271.66	\$34,899.26	-\$627.60
ANGOON	\$25,274.88	\$25,124.28	\$150.60
ANIAK	\$100,274.18	\$93,371.74	\$6,902.44
ANVIK	\$33,788.33	\$33,578.73	\$209.60
ATKA	\$32,871.17	\$31,530.19	\$1,340.98
ATMAUTLUAK	\$32,268.33	\$32,888.89	-\$620.56
ATGASUK	\$33,178.56	\$32,916.18	\$262.38
BARROW	\$67,435.69	\$78,737.42	-\$11,301.73
BETHEL	\$421,398.33	\$385,511.31	\$35,887.02
BETTLES	\$37,721.88	\$37,148.51	\$573.37
BREVIG MISSION	\$33,465.27	\$33,226.58	\$238.69
BRISTOL BAY BOROUGH	\$86,216.88	\$78,822.15	\$7,394.73
BUCKLAND	\$70,975.82	\$65,982.37	\$4,993.45
CHEFORNAK	\$32,256.78	\$32,826.55	-\$569.77
CHEVAK	\$32,524.42	\$32,316.31	\$208.11
CHIGNIK	\$31,222.15	\$31,811.29	-\$589.14
CHUATHSALUK	\$34,146.22	\$33,963.58	\$182.64
CLARK'S POINT	\$31,247.12	\$31,838.32	-\$591.20
COLD BAY	\$31,222.15	\$31,811.29	-\$589.14
CORDOVA	\$398,715.65	\$365,196.81	\$33,518.84
CRAIG	\$93,878.95	\$85,406.56	\$8,472.39
DEERING	\$90,970.52	\$84,422.73	\$6,547.79
DELTA JUNCTION	\$47,431.40	\$44,227.26	\$3,204.14
DILLINGHAM	\$105,648.49	\$95,877.38	\$9,771.11
DIOMEDE	\$53,178.56	\$52,916.18	\$262.38
EAGLE	\$27,982.18	\$27,795.11	\$187.07
EEK	\$32,357.74	\$32,135.91	\$221.83
EKWOK	\$29,806.32	\$29,611.85	\$194.47
ELIM	\$34,522.53	\$34,378.79	\$143.74
EMMONAK	\$72,753.31	\$66,631.11	\$6,122.20
FAIRBANKS: CITY	\$963,477.31	\$887,887.81	\$75,589.50
FAIRBANKS NORTH STAR	\$2,574,334.41	\$2,336,874.46	\$237,459.95
FORT YUKON	\$39,739.40	\$36,987.47	\$2,751.93
GALENA	\$93,889.25	\$85,898.92	\$7,990.33
GAMBELL	\$37,331.23	\$34,858.78	\$2,472.45
GOLOVIN	\$36,665.16	\$34,351.39	\$2,313.77
GOODNEWS BAY	\$32,523.69	\$32,293.87	\$229.82
GRAYLING	\$32,752.93	\$32,562.85	\$190.08
HAINES: CITY	\$96,816.42	\$87,309.78	\$9,506.64
HAINES	\$43,158.81	\$38,968.45	\$4,190.36
HOLY CROSS	\$37,768.21	\$35,192.46	\$2,575.75
HOMER	\$214,426.33	\$231,863.24	-\$17,436.91
HOODNAH	\$63,183.48	\$57,447.85	\$5,735.63

COMMUNITY	PREVIOUS YEAR AMOUNT	CURRENT YEAR AMOUNT	DIFFERENCE
HOOPER BAY	\$31,771.82	\$31,314.71	\$456.11
HOUSTON	\$52,574.24	\$52,124.12	\$450.12
HUGHES	\$33,988.46	\$33,734.10	\$254.36
HUSLIA	\$37,837.32	\$37,287.14	\$550.18
HYDABURG	\$24,825.41	\$23,887.31	\$938.10
JUNEAU CITY & BORO	\$3,433,218.98	\$3,129,453.61	\$303,765.37
KACHEMAK	\$25,641.44	\$25,431.87	\$209.57
KAKE	\$31,362.63	\$28,768.17	\$2,594.46
KAKTOVIK	\$33,178.26	\$32,913.13	\$265.13
UPPER KALSKAG	\$33,599.67	\$33,371.96	\$227.71
KALTAG	\$34,197.29	\$34,018.77	\$178.52
KAGAAN	\$24,215.18	\$24,059.21	\$155.97
KASIGLUK	\$32,273.97	\$32,045.24	\$228.73
KENAI CITY	\$381,415.51	\$349,182.66	\$32,232.85
KENAI PENINSULA	\$2,661,398.19	\$2,116,026.90	\$545,371.29
KETCHIKAN	\$615,229.95	\$561,330.43	\$54,899.52
KETCHIKAN GATEWAY	\$351,639.75	\$316,564.59	\$35,075.16
KIANA	\$45,628.86	\$42,558.32	\$3,070.54
KING COVE	\$67,593.33	\$61,379.83	\$6,213.50
KIVALINA	\$33,892.03	\$33,636.78	\$255.25
KLAWOCK	\$35,251.69	\$35,192.98	\$58.71
KOBUK	\$34,347.81	\$34,181.59	\$166.22
KODIAK	\$387,523.64	\$349,729.86	\$37,793.78
KODIAK ISLAND	\$950,495.81	\$865,906.12	\$84,589.69
KOTLIK	\$32,256.70	\$32,026.55	\$230.15
KOTZEBUE	\$355,698.61	\$323,278.83	\$32,419.78
KOYUK	\$33,846.96	\$33,639.61	\$207.35
KOYUKUK	\$33,778.37	\$33,565.91	\$212.46
KUPREANOF	\$24,714.79	\$24,519.34	\$195.45
KWETHLUK	\$32,731.69	\$32,540.64	\$191.05
LARSEN BAY	\$25,641.44	\$25,438.67	\$202.77
LOWER KALSKAG	\$34,028.67	\$30,459.28	\$3,569.39
MANOKOTAK	\$31,746.53	\$31,578.84	\$167.69
MARSHALL	\$32,688.51	\$32,493.90	\$194.61
NATANUSKA SUSITNA	\$2,328,254.66	\$2,146,251.09	\$182,003.57
MGRATH	\$45,610.63	\$42,350.44	\$3,260.19
MEKORYUK	\$32,541.69	\$32,335.00	\$206.69
MOUNTAIN VILLAGE	\$60,572.54	\$56,067.03	\$4,505.51
NAPAKIAK	\$40,819.16	\$37,994.47	\$2,824.69
NAPASKIAK	\$32,256.70	\$32,026.55	\$230.15
NENANA	\$75,411.01	\$69,441.50	\$5,969.51
NEW STUYAHOK	\$31,257.06	\$31,092.37	\$164.69
NEWHALEN	\$31,888.97	\$30,867.15	\$1,021.82
NEWTOK	\$32,256.70	\$32,026.55	\$230.15
NIGHTMUTE	\$32,256.70	\$32,026.55	\$230.15
NIKOLA	\$33,527.99	\$33,294.78	\$233.21
NOME	\$514,133.40	\$475,176.18	\$38,957.22
NONDALTON	\$50,604.67	\$47,477.87	\$3,126.80
NOORVIK	\$76,861.57	\$71,296.82	\$5,564.75
NORTH POLE	\$33,779.61	\$33,651.35	\$128.26
NORTH SLOPE	\$490,807.96	\$451,003.43	\$39,804.53
NORTHWEST ARCTIC	\$455,350.44	\$421,029.72	\$34,320.72
NUIGSUT	\$33,178.26	\$32,913.13	\$265.13

COMMUNITY	PROPOSED CLAIM AMOUNT	LAST YEAR AMOUNT	DIFFERENCE
PULATO	\$36,155.07	\$35,869.66	\$285.41
RAMPART	\$77,632.37	\$74,112.24	\$3,520.13
OLD HARBOR	\$25,969.05	\$25,614.39	\$354.66
QUINNIE	\$25,390.71	\$25,383.47	\$7.24
PALMER	\$350,070.70	\$322,784.69	\$27,286.01
PELICAN	\$25,939.19	\$25,768.93	\$170.26
PETERSBURG	\$435,173.91	\$398,497.44	\$36,676.47
PILOT STATION	\$32,455.06	\$32,212.34	\$242.72
PLATINUM	\$31,745.22	\$31,577.10	\$168.12
POINT HOPE	\$35,178.55	\$32,916.15	\$2,262.40
PORT ALEXANDER	\$24,714.79	\$24,519.74	\$195.05
PORT HEIDEN	\$52,277.99	\$48,642.62	\$3,635.37
PORT LIONS	\$25,438.50	\$25,768.18	-\$329.68
QUINHAGAK	\$32,333.86	\$32,305.48	\$28.38
RUBY	\$35,179.52	\$32,515.18	\$2,664.34
RUSSIAN MISSION	\$32,008.33	\$32,177.84	-\$169.51
SAINTE GEORGE	\$32,215.90	\$31,885.77	\$330.13
SAINTE MARY'S	\$60,167.94	\$54,891.51	\$5,276.43
SAINTE MICHAEL	\$35,475.34	\$35,591.27	-\$115.93
SAINTE PAUL	\$94,213.87	\$91,469.64	\$2,744.23
SAND POINT	\$75,714.13	\$67,393.29	\$8,320.84
SAMSONIA	\$31,723.11	\$31,597.70	\$125.41
SAXMAN	\$27,567.84	\$25,395.78	\$2,172.06
SCAMMON BAY	\$32,481.79	\$32,133.22	\$348.57
SELAWIK	\$91,022.99	\$87,033.40	\$3,989.59
SELDOVIA	\$40,634.92	\$37,237.11	\$3,397.81
SEWARD	\$432,734.62	\$398,482.13	\$34,252.49
SHAGELUK	\$34,866.20	\$33,670.48	\$1,195.72
SHAKTOOLIK	\$33,778.87	\$33,563.91	\$214.96
SHELDON POINT	\$32,256.73	\$32,426.55	-\$169.82
SHISHMAREF	\$35,492.15	\$33,255.59	\$2,236.56
SHUNGNAK	\$52,293.63	\$48,475.95	\$3,817.68
SITKA	\$693,722.94	\$636,629.25	\$56,093.69
SKAGWAY	\$56,017.35	\$51,152.74	\$4,864.61
SOLDOTNA	\$388,436.44	\$274,185.16	\$114,251.28
STEBBINS	\$34,637.71	\$34,176.84	\$460.87
TANANA	\$63,441.88	\$59,218.25	\$4,223.63
TELLER	\$33,786.29	\$33,487.36	\$298.93
TENAKEE SPRINGS	\$24,714.79	\$24,519.74	\$195.05
THORNE BAY	\$39,182.12	\$36,399.76	\$2,782.36
TOGIAK	\$31,744.84	\$31,376.14	\$368.70
TOKSOOK BAY	\$32,284.70	\$32,426.55	-\$141.85
TULUKSAK	\$72,643.98	\$67,541.19	\$5,102.79
TUNUNAK	\$32,472.60	\$32,262.22	\$210.38
UNALAKLEET	\$44,568.30	\$41,822.30	\$2,746.00
UNALASKA	\$340,379.01	\$309,363.09	\$31,015.92
VALDEZ	\$366,652.43	\$332,153.79	\$34,498.64
WALNARUHT	\$33,178.54	\$32,916.18	\$262.36
WALES	\$33,465.27	\$33,226.59	\$238.68
WASILLA	\$111,039.12	\$102,921.62	\$8,117.50
WHITE MOUNTAIN	\$33,711.67	\$33,493.18	\$218.49
WHITTIER	\$53,710.46	\$48,646.68	\$5,063.78
WRANGELL	\$475,089.88	\$435,267.63	\$39,822.25

COMMUNITY	PROPOSED CHANGE AMOUNT	LAST YEAR AMOUNT	DIFFERENCE
YAKUTAT	\$45,136.40	\$41,136.09	\$4,970.33
UNINCORPORATED**			
AKIACHAK	\$13,197.80	\$12,343.41	\$854.39
ARCTIC VILLAGE TRAD COUN	\$13,197.80	\$12,343.41	\$854.39
ASSOC. OF YALINA RESIDENT	\$13,197.80	\$12,343.41	\$854.39
BEAVER TRIBAL VILLAGE COUN	\$13,197.80	\$12,343.41	\$854.39
BIRCH CREEK COUNCIL	\$13,197.80	\$12,343.41	\$854.39
COMMUNITY OF CANTWELL INC	\$13,197.80	\$12,343.41	\$854.39
CHALKYITSIK VILLAGE COUN	\$13,197.80	\$12,343.41	\$854.39
CHEMESA BAY	\$13,197.80	\$12,343.41	\$854.39
CHIENIK LABDON VILL COUN	\$13,197.80	\$12,343.41	\$854.39
CHILKAT INDIAN VILL COUN	\$13,197.80	\$12,343.41	\$854.39
CHRISTCHINA VILL COUN	\$13,197.80	\$12,343.41	\$854.39
CHITTINA VILL COUN	\$13,197.80	\$12,343.41	\$854.39
CIRCLE CIVIC COMM ASSOC.	\$13,197.80	\$12,343.41	\$854.39
COFFMAN COVE CIVIC CLUB	\$13,197.80	\$12,343.41	\$854.39
COPPER CENTER VILLAGE COUN	\$13,197.80	\$12,343.41	\$854.39
COPPER VALLEY COMMUNITY COUNCIL	\$13,197.80	\$12,343.41	\$854.39
CROOKED CREEK TRAD COUN	\$13,197.80	\$12,343.41	\$854.39
DELTANA COMMUNITY CORP	\$13,197.80	\$12,343.41	\$854.39
DOT LAKE SERVICES CORP.	\$13,197.80	\$12,343.41	\$854.39
DOT LAKE VILL COUN	\$13,197.80	\$12,343.41	\$854.39
EAGLE TRIBAL VILL COUN	\$13,197.80	\$12,343.41	\$854.39
EDNA BAY COMM ASSN	\$13,197.80	\$12,343.41	\$854.39
EGEBIK IMPR CORP	\$13,197.80	\$12,343.41	\$854.39
ELFIN COVE COMM COUN	\$13,197.80	\$12,343.41	\$854.39
EVANSVILLE	\$13,197.80	\$12,343.41	\$854.39
FOUR MILE COMM	\$13,197.80	\$12,343.41	\$854.39
GULKANA VILL COUN	\$13,197.80	\$12,343.41	\$854.39
GUSTAVUS COMM COUN	\$13,197.80	\$12,343.41	\$854.39
HEALY LAKE TRAD VILL COUN	\$13,197.80	\$12,343.41	\$854.39
HOLLIS COMMUNITY COUNCIL	\$13,197.80	\$12,343.41	\$854.39
HYDER COMM ASSN	\$13,197.80	\$12,343.41	\$854.39
IDIUSIG VILL COUN	\$13,197.80	\$12,343.41	\$854.39
ILIAMNA VILL COUN	\$13,197.80	\$12,343.41	\$854.39
IVANOFF BAY VILL COUN	\$13,197.80	\$12,343.41	\$854.39
KENNY LAKE COMM LEAG	\$13,197.80	\$12,343.41	\$854.39
KIPNUK VILLAGE COUNCIL	\$13,197.80	\$12,343.41	\$854.39
KOKHANOK BAY VILL COUN	\$13,197.80	\$12,343.41	\$854.39
KOLIGANEK	\$13,197.80	\$12,343.41	\$854.39
KONGICANAK	\$13,197.80	\$12,343.41	\$854.39
KWIBILLINGOK IRA COUN	\$13,197.80	\$12,343.41	\$854.39
LEVELOCK VILL COUN	\$13,197.80	\$12,343.41	\$854.39
MANLEY HOT SPRINGS COMM	\$13,197.80	\$12,343.41	\$854.39
MCKINLEY PARK COMM ASSN	\$13,197.80	\$12,343.41	\$854.39
MENASTA LAKE VILL COUN	\$13,197.80	\$12,343.41	\$854.39
METLAKATLA IRA COUN	\$13,197.80	\$12,343.41	\$854.39
MINTO IRA COUN	\$13,197.80	\$12,343.41	\$854.39
MELCHINA/MENDELINA CORP.	\$13,197.80	\$12,343.41	\$854.39

COMMUNITY	AMOUNT	AMOUNT	TOTF-BRENDS
PANBUINGUE CREEK S.A.	\$13,197.30	\$12,343.41	\$854.39
PAXSON COMM DEPT	\$13,197.30	\$12,343.41	\$854.39
PEDRO BAY VILL COMM	\$13,197.30	\$12,343.41	\$854.39
PILOT POINT VILL COMM	\$13,197.30	\$12,343.41	\$854.39
PITKERS POINT VILL COMM	\$13,197.30	\$12,343.41	\$854.39
POINT BAKER COMMUNITY	\$13,197.30	\$12,343.41	\$854.39
PORT PROTECTION COMM	\$13,197.30	\$12,343.41	\$854.39
SLEIGHTMUTE	\$13,197.30	\$12,343.41	\$854.39
TAKOTNA COMM ASSN	\$13,197.30	\$12,343.41	\$854.39
TANACROSS VILL COMM	\$13,197.30	\$12,343.41	\$854.39
TATITLIK IRA COMM	\$13,197.30	\$12,343.41	\$854.39
TETLIN IRA COMM	\$13,197.30	\$12,343.41	\$854.39
TOK COMMUNITY UMBRELLA AS	\$13,197.30	\$12,343.41	\$854.39
TELEONA COMMUNITY CORP.	\$13,197.30	\$12,343.41	\$854.39
TRI-VALLEY COMM LIBP	\$13,197.30	\$12,343.41	\$854.39
WENETTE VILL COMM	\$13,197.30	\$12,343.41	\$854.39
WHALE PASSAGE HOMEOWNERS	\$13,197.30	\$12,343.41	\$854.39
VOLUNTEER FIRE DEPTS			
ANDERSON VFD	\$1,599.35	\$1,501.36	\$97.99
BETTLES VFD	\$220.00	\$206.38	\$13.62
CANTWELL VFD	\$1,770.21	\$1,657.38	\$112.83
CHITINA VFD	\$336.29	\$303.44	\$32.85
CIRCLE	\$332.53	\$311.05	\$21.48
COFFMAN COME VFD	\$1,082.22	\$1,012.16	\$70.06
COPPER CENTER VFD	\$2,887.13	\$2,700.23	\$186.90
CORDOVA VFD	\$2,697.54	\$2,522.93	\$174.61
CROOKED CREEK VFD	\$627.63	\$611.46	\$16.17
EAGLE	\$401.21	\$375.24	\$25.97
GLENNALLEN VFD	\$5,285.22	\$4,942.98	\$342.24
ILIAMNA VFD	\$847.20	\$792.17	\$55.03
KENNY LAKE LEAGUE VFD	\$3,425.47	\$3,263.72	\$161.75
KLAWOCK	\$523.65	\$503.30	\$20.35
KLUKWAN VFD	\$914.37	\$855.65	\$58.72
KOLISANEK VFD	\$1,250.01	\$1,169.09	\$80.92
KONGOGANAK VFD	\$1,771.30	\$1,657.10	\$114.20
LEVELOCK VFD	\$901.65	\$843.28	\$58.37
MCKINLEY VFD	\$1,338.38	\$1,251.66	\$86.72
METLAKATLA VFD	\$8,153.95	\$7,623.29	\$530.66
PILOT POINT VFD	\$491.31	\$459.97	\$31.34
RURAL DELTANA VFD	\$16,367.24	\$13,737.66	\$2,629.58
STEVENS VILLAGE VFD	\$383.66	\$353.50	\$30.16
TAKOTNA VFD	\$370.20	\$311.30	\$58.90
TANACROSS VFD	\$362.53	\$304.64	\$57.89
TOK VFD	\$2,604.23	\$2,122.65	\$481.58
TRI-VALLEY VFD	\$3,063.04	\$2,805.71	\$257.33
WHALE PASS VFD	\$374.62	\$330.05	\$44.57
YAKUTAT VFD	\$1,904.20	\$1,667.23	\$236.97
TOTAL	\$41,547,000	\$38,359,343	\$3,497,357
TAX BILL=	\$20,164,667	\$19,564,667	\$599,999
ALSO INC=	\$17,431,333	\$12,792,333	\$4,639,000

Founded in 1865  
By William Booth

Eva Burrows  
General

Willard S. Evans  
Territorial Commander

Alfred R. Van Cleef  
Divisional Commander

# The Salvation Army

## Alaska Divisional Headquarters

Mailing Address: P.O. Box 101459  
726 E. Ninth Avenue  
Anchorage, Alaska 99510  
Telephone: (907) 276-2515

MAR 16 1989



March 10, 1989

Senator Rick Uehling  
P.O. Box V  
Juneau, AK 99811

### SENATE BILL 32

Dear Senator Uehling:

It has come to the attention of The Salvation Army in the state of Alaska that there is put forth Senate Bill 32 which would bring to an end the exemption granted to vehicles operated by The Salvation Army throughout the state.

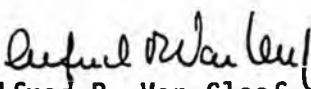
At the present time we operate almost one hundred vehicles in connection with our various programs that deal with senior citizens, handicapped, youth, troubled teens, pregnant teens, and individuals suffering from chemical addiction.

This causes us great concern, for it will have an enormous fiscal impact upon our programs. At present time we are already struggling with keeping our programs at their current level. Although the bill may raise an additional \$82,000 in revenues for the state, it will cause us, as a non-profit organization, to decrease many of our services which at the present time are not costing the state anything.

As Divisional Commander of the Salvation Army for the state of Alaska, I register my great concern with the passage of this bill and hope that it will be given due consideration, so the fiscal impact upon the people of Alaska will be considered as being more important than raising \$82,000 in revenues for the state.

Your understanding will be appreciated.

Sincerely,

  
Alfred R. Van Cleef  
Major  
DIVISIONAL COMMANDER

ARVC/beh

STATE OF ALASKA		SOP No.	Page
DIVISION OF MOTOR VEHICLES STANDARD OPERATING PROCEDURE		R-320	1
		Effective Date	July 1, 1987
Subject	Supercedes SOP No.		Dated
EXEMPT VEHICLES - CHARITABLE OR NON-PROFIT	R-320		06/01/86
		Approved By	<i>Charles E. Kosack</i>
STATUTE	REGULATIONS	FORM NUMBERS	
AS 28.10.181(e)	13 AAC 70.210	SEE PAGE 2	

Vehicles owned by charitable or non-profit organizations qualify for a reduced registration fee and receive "exempt" license plates. A non-profit organization must provide a "Letter of Determination" from the U.S. Internal Revenue Service in addition to other registration requirements.

A church or religious organization must provide an "Exempt Affidavit" (see example on page 2) in addition to other registration requirements.

Exempt plates remain with the charitable or non-profit organization. They are transferable from one vehicle to another vehicle owned by the same organization. If the vehicle to which the license plates are being transferred is not currently registered then the registration fee of \$5.00 must be paid.

Issuance, transfer, and cancellation of non-profit and religious exempt license plates are handled by the Special Programs Unit. All inquiries should be directed to:

Division of Motor Vehicles  
Special Programs Unit  
5700 E. Tudor Road  
Anchorage, AK 99507  
Phone: 269-5571

EXCEPTION: The Anchorage, Fairbanks, and Juneau field offices process these vehicles.

NOTE: If the transaction is an original request for charitable or non-profit exempt license plates, issue a 90 day temporary permit at no charge. See SOP R-145, Temporary Permit.

RENEWAL: Any field office may renew an exempt plate.

INFORMATION ONLY

Class Codes:

Passenger	1P
Motorcycle	2P
Trailer	3P
Truck	4P
Bus	5P

Fees: \$5.00 annually  
\$5.00 plate transfer

Body Style: Any acceptable body style

Plates: YYE100 -- YYF499

ALASKA  
YYE 123  
EXEMPT

STATE OF ALASKA DIVISION OF MOTOR VEHICLES STANDARD OPERATING PROCEDURE		SOP No. R- 320	Page 2
EXEMPT VEHICLES - CHARITABLE OR NON-PROFIT		Effective Date July 1, 1982	
STATUTE 28.10.181 (e)		REGULATIONS 13AAC 70.210	FORM NUMBERS 12-818
		Supercedent SOP No. R-320	Dated 1/1/82
		Approved By <i>Robert J. Rawlin</i>	

Form 12-818

EXEMPT AFFIDAVIT

I, \_\_\_\_\_ representing \_\_\_\_\_ religious organization apply for vehicle registration in accordance with Alaska Statute 28.10.181.(e). The vehicle to be registered is a \_\_\_\_\_, serial number \_\_\_\_\_, and is registered to \_\_\_\_\_, which is recognized as a religious organization under the Federal Income Tax Laws. This vehicle is to be used only in conducting business of this organization. I certify under penalty of law the information contained in this affidavit is true and correct.

Signed \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

NOTARY IN AND FOR THE STATE OF ALASKA



Department of the Treasury  
Internal Revenue Service

Publication 557  
(Rev. Oct. 88)

# Tax-Exempt Status for Your Organization



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## Introduction

This publication discusses the rules and procedures for organizations that seek to obtain recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code of 1986 (the Code). It explains the procedures you must follow to obtain an appropriate ruling or determination letter recognizing such exemption, as well as certain other information that applies generally to all exempt organizations. To qualify for exemption under the Code, your organization must be organized for one or more of the

purposes specifically designated in the Code. Organizations that are exempt under section 501(a) of the Code include those organizations described in section 501(c) and are covered in this publication.

Chapter 1 provides general information about the procedures for obtaining recognition of tax-exempt status.

Chapter 2 contains information about annual filing requirements and other matters that may affect your organization's tax-exempt status.

Chapter 3 contains detailed information on various matters affecting section 501(c)(3) organizations, including a section on the determination of private foundation status.

Chapter 4 includes separate sections for specific types of organizations described in section 501(c).

**Certain organizations that may qualify for exemption are not discussed in this publication, although they are included in the organization reference chart found at the end of this publication. These organizations (and their applicable Code section) are as follows:**

Corporations organized under Acts of Congress .....	501(c)(1)
Teachers' retirement fund associations .....	501(c)(11)
Mutual insurance companies .....	501(c)(15)
Corporations organized to finance crop operations .....	501(c)(16)
Employee funded pension trusts (created before June 25, 1959) .....	501(c)(18)
Withdrawal liability payment fund .....	501(c)(22)
Veterans organizations (created before 1880) .....	501(c)(23)
Religious and apostolic associations .....	501(d)
Cooperative hospital service organizations .....	501(e)
Cooperative service organizations of operating educational organizations .....	501(f)

Likewise, farmers' cooperative associations that qualify for exemption under section 521 and pension, profit-sharing, and stock bonus plans described in section 401 (a) are not discussed in this publication. If you think your organization falls within one of these categories, contact the Internal Revenue Service for more information.

**Other Information.** The Internal Revenue Service provides other publications that cover specific aspects relating to exempt organizations:

*Publication 598, Tax on Unrelated Business Income of Exempt Organizations, and*

*Publication 892, Exempt Organization Appeal Procedures.*

**Check the Table of Contents** at the beginning of this publication to determine whether your organization is described and read the chapter (or section) that applies to your type of organization for the specific information you must submit when applying for recognition of exemption.

The **organization reference chart**, located near the end of this publication, enables you to locate at a glance the section of the Code under which your organization might qualify for exemption, the required form for application and, if your organization meets the exemption requirements, the annual return to be filed (if any), and whether or not a contribution to your organization will be deductible by a donor. It also gives a description of each type of qualifying organization and the general nature of its activities.

You may use this chart to determine the Code section that you think applies to your organization. Any correspondence with the Internal Revenue Service (in requesting forms or otherwise) will be greatly expedited if you indicate in your correspondence the appropriate Code section.

## Free Publications and Forms

If you need information on a subject not covered in this publication, you may check our other free publications. To order publications and forms, call our toll-free telephone number 1-800-424-FORM

- members after the transfer to nonprofit ownership; and
- 4) List the names of any doctors who continued to lease office space in the hospital after its transfer to nonprofit ownership and the amount of rent paid, and submit an appraisal showing the fair rental value of the rented space.

**Clinic.** If you are organized to operate a clinic, attach a statement including:

- 1) A description of the facilities and services;
- 2) To whom the services are offered, such as the public at large or a specific group;
- 3) How charges are determined, such as on a profit basis, to recover costs, or at less than cost;
- 4) By whom administered and controlled;
- 5) Whether any of the professional staff (that is, those who perform or will perform the clinical services) also serve or will serve in an administrative capacity; and
- 6) How compensation paid the professional staff is or will be determined.

**Home for the aged.** If you are organized to operate a home for the aged, the following information must be submitted:

- 1) A description of the facilities and services provided or to be provided the residents, including the residential capacity of the home and whether the facilities are specifically designed to meet the needs of aged persons;
- 2) The criteria for admission to the home;
- 3) Charge for admission (entrance fee and/or monthly charge) and whether payable in a lump sum or on an installment basis;
- 4) How charges are or will be determined, such as on a profit basis, to recover costs, or at less than cost, and whether the charges are based on providing service at the lowest feasible cost to the residents;
- 5) Whether all residents are or will be required to pay fees;
- 6) Whether any residents are or will be accepted at lower rates or entirely without pay and, if so, how many;
- 7) Whether residents are or will be discharged if unable to pay;
- 8) Whether federal mortgage financing has been applied for and if so, the type;
- 9) Whether health care will be provided to the residents, either directly or through some continuing arrangement with other organizations, facilities, or health personnel; and
- 10) Copies of admission applications and/or any other literature or brochures descriptive of the home, its facilities, and admission requirements.

**Community nursing bureau.** If you provide a nursing register or community nursing bureau, provide information showing that your organization will be operated as a community project and will receive its primary support from public contributions to maintain a nonprofit register of qualified nursing personnel, including graduate nurses, unregistered nursing school graduates, licensed attendants and practical nurses for the benefit of hospitals, health agencies, doctors, and individuals.

**Organization providing loans.** If you make or will make loans for charitable and educational purposes, submit the following information:

- 1) An explanation of the circumstances under which such loans are or will be made;
- 2) Criteria for selection, including the rules of eligibility;
- 3) How and by whom the recipients are or will be selected;
- 4) Manner of repayment of the loan;
- 5) Security required, if any;

- 6) Interest charged, if any, and when payable; and
- 7) Copies in duplicate of the loan application and any brochures or literature describing the loan program.

**Public interest law firms.** If your organization was formed to litigate in the public interest (as opposed to providing legal services to the poor), such as in the area of protection of the environment, you should submit the following information:

- 1) How the litigation can reasonably be said to be representative of a broad public interest rather than a private one;
- 2) Whether the organization will accept fees for its services;
- 3) A description of the cases litigated or to be litigated and how they benefit the public generally;
- 4) Whether the policies and program of the organization are the responsibility of a board or committee representative of the public interest, which is not controlled by employees or persons who litigate on behalf of the organization nor by any organization that is not itself an organization described in this chapter;
- 5) Whether the organization is operated, through sharing of office space or otherwise, in a manner so as to create identification or confusion with a particular private law firm; and
- 6) Whether there is an arrangement to provide, directly or indirectly, a deduction for the cost of litigation that is for the private benefit of the donor.

A nonprofit public interest law firm may not seek or accept attorney's fees from its clients as compensation for legal services. However, firms may accept fees awarded or approved by a court or an administrative agency and paid by an opposing party provided that the firms do not use the likelihood or probability of fee awards as a consideration in the selection of cases. All fee awards must be paid to the organization and not to its individual staff attorneys. Instead, a public interest law firm may reasonably compensate its staff attorneys, but only on a straight salary basis. Private attorneys, whose services are retained by the firm to assist it in particular cases, may be compensated by the firm, but only on a fixed fee or salary basis.

If, in order to carry out its program, an organization violates applicable canons of ethics, disrupts the judicial system, or engages in any illegal action, the organization will jeopardize its exemption.

## Religious Organizations

In order to determine whether recognition of exemption should appropriately be extended to an organization seeking to meet the religious purposes test of section 501(c)(3), the Internal Revenue Service maintains two basic guidelines:

- 1) That the particular religious beliefs of the organization are truly and sincerely held, and
- 2) That the practices and rituals associated with the organization's religious belief or creed are not illegal or contrary to clearly defined public policy.

Hence, your group (or organization) may not qualify for treatment as an exempt religious organization for tax purposes if its actions, as contrasted with its beliefs, are contrary to well established and clearly defined public policy. If there is a clear showing that the beliefs (or doctrines) are sincerely held by those professing them, the Internal Revenue Service will not question the religious nature of those beliefs.

**Churches.** Although a church, its integrated auxiliaries, or a convention or association of churches is not required to file Form 1023 to be exempt from federal income tax or to receive tax deductible contributions, such an organization may find it

advantageous to obtain recognition of exemption. In this event, you should submit information showing that your organization is a church, synagogue, association or convention of churches, religious order, or religious organization that is an integral part of a church, and that it is engaged in carrying out the function of a church.

In determining whether an admittedly religious organization is also a church, the Internal Revenue Service does not accept any and every assertion that such an organization is a church. Because beliefs and practices vary so widely, there is no single definition of the word "church" for tax purposes. The Internal Revenue Service considers the facts and circumstances of each organization applying for church status.

**Integrated auxiliaries.** A separate organization affiliated with a church will be considered an integrated auxiliary if the principal activity of the organization is exclusively religious. That is, if it applied for exemption on its own, it would qualify for exemption as a religious organization.

**Examples** of organizations considered to be integrated auxiliaries of a church are a men's or women's organization, a religious school (such as a seminary), a mission society, or a youth group. However, church related hospitals, old age homes, and schools of a general academic nature are not considered integrated auxiliaries since their activities can serve as the basis for exemption, even if they are not affiliated with a church.

**Note.** In order for an organization (including a church and religious organization) to qualify for tax exemption, no part of its net earnings may inure to the benefit of any individual.

Although an individual is entitled to a charitable deduction for contributions to a church, the assignment or similar transfer of compensation for personal services to a church, generally, does not relieve a taxpayer of federal income tax liability on such compensation, regardless of the motivation behind the transfer.

## Scientific Organizations

You must show that your organization's research will be carried on in the public interest. Scientific research will be considered to be in the public interest if the results of such research (including any patents, copyrights, processes, or formulas) are made available to the public on a nondiscriminatory basis; if the research is performed for the United States or a state, county, or municipal government; or if the research is carried on for one of the following purposes:

- 1) Aiding in the scientific education of college or university students,
- 2) Obtaining scientific information that is published in a treatise, thesis, trade publication, or in any other form that is available to the interested public,
- 3) Discovering a cure for a disease, or
- 4) Aiding a community or geographical area by attracting new industry to the community or area, or by encouraging the development or retention of an industry in the community or area.

Scientific research, for exemption purposes, does not include activities of a type ordinarily incidental to commercial or industrial operations as, for example, the ordinary inspection or testing of materials or products, or the designing or constructing of equipment, buildings, etc.

**If you engage or plan to engage in research, submit the following:**

- 1) An explanation of the nature of the research;
- 2) A brief description of research projects completed or presently being engaged in;
- 3) How and by whom research projects are determined and selected;

Partial listing of \$5.00 plates given to charitable organizations  
(each category has examples only, and is not complete)

- 1) Utilities
  - a. Golden Valley Electric  
yye663-699, yyf749-760, 787-91, 100-122
  - b. Copper Valley Electric (yye746-53)
  - c. Mat Su Telephone (yee874-928, yyf218-249; yyf151-51;  
many more in yyg, yyg626-39; yyg715-726; 744-763; yyg808-  
821; yyg840-47; yyh595-607; 617-632; yyh
  - d. Glacier Highway Electric yyf434-442
  - e. Homer Electric yyf889-896, 958-987, yyg432-443, 447-449;  
yyg535-546
  - f. Matanuska Electric Assoc. yyg486-514; 529-533;  
yyg822-838; yyh800-811
  - g. Kodiak Electric Association yyg558-577 ; yyg727-36
  - h. Chugach Electric yyg901-947; yyh102-149
  - i. Kulkwan Sanitation Facilities Corp yyh463
- 2) School Districts
  - a. Yukon Koyukuk School Dist (930-945)
  - b. Railbelt School Dist (yyf264-269)
  - c. Lower Kuskokwim School District yyf856-867
  - d. Northwest Arctic School District yyh702-708
- 3) Sheldon Jackson College
- 4) Alaska Teamsters Employee Training yyg465-771
- 5) Fire Departments, Volunteer Fire Departments
- 6) Civil Air Patrol (many, some listed under Alaska Wing)
- 7) Churches
  - a. Universal Life church (one member; hundreds in all)
  - b. Anchorage Baptist Temple yyg414-427
  - c. Arctic Missions (yye776-88)
  - d. 7th Day Adventists (yye820-25)
  - e. Central Alaskan Missions (yye 853-9)
  - f. Soul Harvest yyf374-377; yyj447
  - g. Corporation of the Catholic Bishops AR (many plates)
  - h. North American Indian Revivals & World Missions yyf732-
  - i. Anchorage Baptist Temple yyj450
  - i. LDS yyf835-49
  - j. Holy Ghost Fathers of Ireland yyg764
  - k. Corporation President, LDS yyg856-57
  - l. World of Faith Broadcast yyg889
  - m. Korean Hope Presbyterian Church yyg891
  - n. Solid Rock Ministries (many plates; eg yyj305-7
  - o. Alaska Evangelistic Fund yyj339
- 8) Salvation Army (many plates)
- 9) Anchorage Outboard Club
- 10) Alaska Repertory Theater (8 or 10 at least, scattered)
- 11) Jaycess
- 12) Visual Arts Center yye506
- 13) ULC Inc Charter (2) yye551
- 14) Individual Names
  - a. Richard Bluel yye660
  - b. Gregory McGovern (yye714)
  - c. Edwin Carns (Living Word Ministry)

Examples of charitable organizations getting \$5.00 plates for less-than-charitable vehicles:

#	<u>License</u>	<u>Car</u>	<u>Group</u>
1	yya995	Stud 53	Matanuska Electr Assn.
2	yyb365	Buick 72	Turning Point Boys Ranch
3	yyc141	Cadil 69	Arctic Circle Free Will
4	yye122	Linc 78	Univ. Life Church
5	yye203	Olds 74	International Conference of the Bible
6	yye216	Merced 67	Sapa Christian Center
7	yye381	Cadil 54	Transportation Museum of Alaska
8	yye385	Merc 81	Anchorage Park United Methodist
9	yye545	Saab 74	Sage Hoeberrmann
10	yye806	Buick 75	Corpo of the Catholic Archbishop
11	yye874	Merc 79	Matanuska Telephone Assoc.
12	yyf473	Merc 75	Catholic Bishop of Northern Alaska
13	yyf478	Linc 83	Anchorage Baptist Temple
14	yyf535	Olds 81	Universal Life Church
15	yyf537	Volvo 82	Universal Life Church
16	yyf546	Cadil 72	Emily Holcomb
17	yyf565	Linc 77	Blessed Trinity Church
18	yyf607	Merc 70	Fairbanks Rescue Mission
19	yyf679	Olds 75	Corporation of the Catholic Archdiocese
20	yyf683	Buick 82	Copper River School District
21	yyf715	Cadil 75	Bible Baptist Church, Inc. (Fairbanks)
22	yyf737	Merc 80	Bible Baptist Church of Fairbanks
23	yyf741	Linc 78	Universal Life Church
24	yye966	Merc 80	Delta Greely School District R
25	yyf896	Olds 81	Homer Electric Assoc
26	yyf908	Buick 75	Universal Life Church
27	yyf989	Cadil 82	Anchorage Gymnastics Assoc
28	yyf998	Stud 52	Homer Electric Assoc
29	yyf994	Stud 53	Homer Electric Assoc
30	yyg140	Olds 80	Corp. of Catholic Archbishops of ANch.
31	yyg150	Linc 79	Raymond Ansel
32	yyg162	Audi 76	St Pauls Catholic Church
33	yyg182	Merc 79	Calvarys Northern Lighs Mission
34	yyg189	Saab 72	St. Seraphim of Sarov. Orthodox
35	yyg200	Merced 72	Alaska Mission #4
36	yyg201	Merced 65	Alaska Mission #3
37	yyg265	Olds 80	Western Dominican Province
38	yyg273	Olds 82	Jesuit Fathers
39	yyg312	Olds 77	Anchorage Baptist Temple
40	yyg346	Olds 82	Soul Harvest, Inc.
41	yyg652	Olds 83	Copper Valley Electric Assoc
42	yyg865	Buic 82	Society of Jesus--Alaska Hool.
43	yyh175	Buic 81	Corporation of the Catholic.
44	yyh220	Olds 83	Providence Hospital
45	yyh301	Buic 80	Society of Jesus
46	yyh324	Olds 82	Calvarys Northern Lights
47	yyh355	Linc 73	Mission of Faith #4
48	yyh399	Merced 66	North Star Church (Healy)
49	yyh409	Olds 84	South Anchorage Assembly of God

ADN.  
 Apr. 1 23, 87  
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# Freebie license plates

## Lawmakers say courtesy abused

By JOHN LINDBACK  
 Daily News reporter

JUNEAU — What do the Muldoon Community Assembly, Beans Cafe, University of Washington, Anchorage Gymnastics Association, the Universal Life Church and Chugach Electric Association all have in common?

The state of Alaska gives them and hundreds of other organizations and churches free license plates for their vehicles, regardless of their ability to pay.

While most Alaskans pay the state Division of Motor Vehicles \$35 a year to register a car and \$40 for a pickup, about 2,500 vehicles owned by what state law calls "charitable organizations" get plates for a nominal \$5 a year. The plates are identifiable because they all carry YY as the first two letters.

A 1979 Porsche is registered in the name of the Muldoon Community Assembly, according to state listings. The Anchorage Gymnastics Association registered a 1982 Cadillac. The Sisters of St. Ann registered a 1983 Peugeot. And the Alaska Mission #3 of Anchorage registered a 1965 Mercedes. Alaska Mission #4 of Wasilla registered a 1972 Mercedes.

Hundreds of vehicles are registered to the Universal Life Church.

All of the organizations pay the nominal \$5 fee and somebody from the group signs an affidavit that says the vehicle is used exclusively for the purposes of their group.

Groups based in Anchorage get extra savings. They are also exempted from a personal property tax collected for the Municipality of Anchorage at the time vehicle owners register with the state. For cars, the tax ranges from \$5 to \$80 a year, depending on

See Back Page, PLATES

## RECUPERATING



This ailing eagle, recovering at a clinic run by Association, is due to be returned to the wild when it is in care of itself, to be given to an educational group. The association has cared for eagles, hawks, seagulls, raven and more photos, Back Page.

weather

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House

Military officers said that, in 1986, fewer than three percent of the men and women in the armed forces who were tested for illicit drugs were found to have used them. With testing having become widespread, the officers said, that was a close indication of overall usage.

In comparison, 27 percent of those in the armed forces in 1980 admitted to having used drugs the previous month.

The Army, the largest of

drug use. They also credited the higher level of education for recruits entering the services today and growing peer pressure within the services.

The military services have experienced many disputes over the legality of testing.

But the services have won enough backing in the courts to make testing pervasive. The Army, which has 900,000 soldiers, reservists and civilian employees subject to testing, conducted 1.2 million tests last year, an increase of

had the worst drug problem in the 1980 survey, found only 2.6 percent of those tested last year to have used drugs. In a Corps of 200,000 marines, there were 466,222 tests, with some marines being subjected to several tests.

The Navy, which had the second-worst drug record in 1980, found last year that 2.8 percent of the sailors tested showed positive results, which was about the same as the year before.

shorter range rockets near potential targets to hit those that get through the first screen.

Howes said a defense attack could affect enemy re-entry vehicles containing warheads by knocking them off their intended trajectory, detonating them prematurely or

ground with rain, she continued.

Warheads knocked off course by the defense system, if their fuses have been armed and remain operational, could explode at their appointed altitudes over a random target, Howes said.

"Thus, nuclear detonations

At low altitudes, this conflagration could rain down on areas within 125 miles of the intended target, she calculated.

"It would be worse if the warheads hit and detonated as planned," Howes said. "But there still would be a price to pay if they didn't."

## AIR TRAFFIC: Task force to seek causes of mistakes

Continued from Page A-1

to maintain the proper separation between two planes, the mistake is automatically recorded on an FAA computer. These are known as "operational errors." FAA regulations generally require controllers to maintain a horizontal separation of five miles and a vertical separation of 1,000 feet.

Engen, terming the recent rise in errors "an aberration," cautioned against drawing

conclusions about the increase in errors or the organization of the task force. He noted that errors declined by 25 percent in 1985 and by 13 percent last year. During 1986, controllers handled 94 million flight legs and recorded 1,207 errors, 285 in the first three months of that year. In the first three months of 1987, there were 313 errors.

From an earlier review of 1,400 controller errors, the FAA found that most occur between 3 p.m. and 5 p.m., on

the first half hour of a controller's shift, and on the third day of the controller's work week. The FAA has also found that three-fourths of the errors occur when a controller is handling 10 or fewer airplanes.

"I don't think we're going to come up with any great new things," Engen said. "We're not going to reinvent the wheel. You keep looking at the errors to try and prevent them."

## PLATES: Some lawmakers say it's time for the state to stop giving a break on fees

Continued from Page A-1

the age of the vehicle.

But the freebies may not last long.

Legislators who don't like the looks of the motor vehicle lists are beginning to think that the state might benefit from the more than \$80,000 a year it forgoes by handing out free plates.

Sen. Mike Szymanski, D-Anchorage, suspects abuse of an old law that was originally designed to give non-profit charitable organizations a fi-

nanacial break.

"It seems to me if you can afford a vehicle like a Porsche or a Mercedes you ought to be able to afford the licensing fee to go along with it," Szymanski said. As a result, he's trying to find support this week for a bill that would eliminate free plates for all vehicles except those owned by the state or municipal governments.

So far, Sens. Mitch Abood, R-Anchorage, Arliss Sturgulewski, R-Anchorage and Pat Rodey, D-Anchorage, have signed up to co-sponsor Szymanski's legislation.

Attempts Wednesday to reach some owners of YY plates for comment on Szymanski's plan turned up little. A spokeswoman for the Muldoon Community Assembly, owners of the Porsche, declined comment.

No phone listings could be found for Alaska Mission #3 or Alaska Mission #4, registered as Mercedes owners.

Szymanski said the problem lies in the state law's overly broad definition of charitable organization. It is defined as a "nonprofit association, corporation, society, or other entity organized, in-

corporated, or headquartered in the state for educational, cultural, scientific or other charitable purposes; as prescribed in regulations of the department."

Utility companies and church denominations have registered hundreds of vehicles. Labor groups also qualify for freebie plates along with nonprofit cultural organizations, such as the Alaska Repertory Theatre and the Alaska Light Opera. Other nonprofit organizations like the Nordic Ski Association of Anchorage, Mat-Su Valley Humane Society, Wasilla

Lions Club and Alaska Public Television also get freebie plates.

The definition is so broad that "for all practical purposes, every single organization and/or individual in the state qualifies for free plates," Szymanski said. "As a result, the privilege of having free plates is being terribly abused and the Department (Division) of Motor Vehicles does not have the manpower to investigate individual cases to prevent abuse from occurring."

For budget reasons, the Division of Motor Vehicles has

not assigned anyone to enforce the law, according to Kenneth Simpson of the division's Anchorage office. If somebody is using the vehicle for private purposes there is nothing the state can do, he said.

According to Simpson, charitable organizations in 1986 registered 960 passenger vehicles, 1,185 pick-ups and 179 buses.

"There seems to be no logical reason to assume that any of these groups can't afford to pay their own way," Szymanski said.

## DIVIDENDS: House votes to spend surplus

Continued from Page A-1

version is akin to tapping the dividend account, there was little debate on the floor.

It would be more popular, but not practical, for lawmakers to vote for a higher dividend, said House Majority Leader Max Gruenberg, D-Anchorage.

"It's very, very tempting to say to our constituents, 'Look, I gave you \$40 more in your dividend,'" Gruenberg said. "We need that money to balance the budget."

Rep. Peter Goll, D-Haines, said the money should go into the principal of the perma-

nent fund, taking it out of lawmakers' reach. He tried, unsuccessfully, to amend the bill.

House members approved the measure, 23-15.

Minority Leader Fritz Pettyjohn, R-Anchorage, said he plans to call for another vote today.

He said he is not convinced the money would go into the dividend fund even under Cowper's bill.

"If it were to fail, money would not necessarily go into this year's permanent fund dividends. This money will remain where it is and will be available for any use the leg-

islature desires," he said.

A spokesman for Cowper said the governor would prefer the money go into dividends. He said Cowper is asking fiscal analysts to study the impact the House bill will have on the dividend account.

Last year, at former Gov. Bill Sheffield's request, lawmakers reappropriated unclaimed dividends, but Sheffield eventually vetoed the action after some people characterized it as a "midnight raid" on the dividend program.

If the Senate approves the House measure, it would set a precedent for using excess dividends.



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FISCAL NOTE

REQUEST:

Revision Date: 11/28/89 Agency Affected: Public Safety  
Title: Registration of vehicles owned  
by charitable organizations BRU: Division of Motor Vehicles  
Sponsor: Senator Szymanski Component: Field Services  
Requestor: Senate Finance

EXPENDITURES/REVENUES: (Thousands of Dollars) (Inflation not included)

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	-0-	-0-	-0-	-0-	-0-	-0-
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REVENUE	79.3	79.3	79.3	79.3	79.3	79.3
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FUNDING: (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER/PROG RCPT						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

POSITIONS:

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

ANALYSIS: (Attach a separate page if necessary)

In calendar year 1988 there were 2,414 vehicles registered under AS 28.10.181(e) as charitable organizations, paying a \$5.00 fee outlined in AS 28.10.421(d)(11). Of these, 897 were passenger cars, 3 were motorcycles, 268 were non-commercial trailers, 1,052 were trucks or vans.

*JMA*  
*11/2/89* Prepared by: Bill Brown  
Division: Motor Vehicles

Phone: 465-4335  
Date: 11/28/89

Approved by Commissioner: G.A.H. Arthur English  
Agency: Department of Public Safety

Date: 11/29/89 1989  
Page 1 of 2

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FISCAL NOTE/SB 32  
Vehicle Registration/Charitable Organizations  
Division of Motor Vehicles  
Page 2

ANALYSIS CONTINUED:

and 194 were buses. If the regular fee was paid (rather than the \$5.00 fee) when these vehicles were registered, the additional revenue to the State would have been a minimum of \$79,295.