

HJR

14

HOUSE COMMITTEE REPORT

(7) Date Referred: January 30, 1991

FURTHER REFERRALS:

Date of Committee Action: 2-11-91

The STATE AFFAIRS Committee considered:

HJR 14

HOUSE JOINT RESOLUTION NO. 14

EMERGENCY FIREFIGHTERS' INCOME TAX

Relating to withholding of federal income taxes from emergency firefighters employed by the Bureau of Land Management.

RECOMMENDATIONS:

be replaced with CS HJR 14 (State Affairs)

[X] the same title  
[ ] a new title

- I have attached amendments(s)
- do pass
- do not pass
- no recommendations
- individual recommendations
- additional referral to the \_\_\_\_\_ Committee

ADOPTS \_\_\_\_\_ letter of Intent

ATTACHES NEW FISCAL NOTE(S): (Dept)

APPROVES PREVIOUS: (Dept/Date)

fiscal impact \_\_\_\_\_

[ ] fiscal note(s) \_\_\_\_\_

zero fiscal note State Affairs Committee

[ ] zero fiscal note(s) \_\_\_\_\_

SIGNING DO PASS:

SIGNING OTHER RECOMMENDATIONS:

	Check appropriate column:	Do Not Pass	No Rec	Amend
T. Muller				
E. Budiman				
(Mike Miller)				
W. St. Lawrence				
Eugene Kubler				

*Gene Kubler*  
Chairman's Signature

FISCAL NOTE

STATE OF ALASKA  
1991 LEGISLATIVE SESSION

BILL NO. HJR 14

Revision Date: \_\_\_\_\_ Department Affected: \_\_\_\_\_

Title: Emergency Firefighters' Income Tax BRU: \_\_\_\_\_

Sponsor: Representative Lincoln Component: \_\_\_\_\_

Requestor: House State Affairs Committee COMPONENT SERIAL NO. 

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Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97
PERSONAL SERVICES	-0-	-0-	-0-	-0-	-0-	-0-
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-	-0-	-0-	-0-	-0-	-0-
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FUNDING: (Thousands of Dollars)

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

POSITIONS: N/A

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year impact: \_\_\_\_\_

ANALYSIS: (Attach a separate page if necessary.)

Prepared By: House State Affairs Committee Phone: 465-4859

Division: \_\_\_\_\_ Date: 12-31-91

Approved by ~~Committee~~ Representative Gene Kubina, Chair *Gene Kubina*

Agency: House State Affairs Committee Date: \_\_\_\_\_

Distribution (by preparer): Legislative Finance & Impacted Agency(ies).



# Alaska State Legislature

## HOUSE OF REPRESENTATIVES

Official Business

P.O. Box V  
State Capitol  
Juneau, Alaska 99811

### MEMORANDUM

TO: House State Affairs Committee Members

FROM: Representative Georgianna Lincoln *gc*  
House District 24

SUBJECT: House Joint Resolution No. 14

DATE: February 8, 1991

House Joint Resolution No. 14, urging the Secretary of the Interior to consider establishing a policy of withholding federal income tax payments from the wages of emergency firefighters, was introduced at the request of rural firefighters in my district.

It is the Department of the Interior's policy to not withhold federal taxes from the wages of these firefighters. They have been given an exemption by the Internal Revenue Service which allows this. The State of Alaska withholds federal taxes from wages paid to their firefighters, a policy supported in the field.

Emergency firefighting crews are employed by the State of Alaska, Department of Natural Resources and the Bureau of Land Management (BLM). The attached two page Emergency Firefighter (EFF) Payroll shows 55 communities with firefighting crews, all rural with the exception of Fairbanks. In 1990, \$6,558,772.85 was paid by the State of Alaska, and federal taxes were withheld. For the same year, \$5,745,417.38 was paid to firefighters, almost all rural, with no federal tax withholdings.

Firefighters in rural Alaska have asked that federal taxes be withheld from their wages. Unlike other citizens of Alaska, the paychecks of rural Alaskans are few and far between. Consequently, any thought of saving for Uncle Sam, versus meeting the basic needs for their families, becomes secondary. When April 15 arrives, they are faced with a large tax bill that is difficult to pay. Unlike the more urban areas of the state, we do not have tax preparation services in the villages.

Meeting November 29, 1990

NORTHERN ALASKA ADVISORY COUNCIL  
Resolution 90-05  
BLM FIREFIGHTING TAX WITHHOLDING :

Whereas, Alaskans fight fires for the federal government each summer and Alaskans earn thousands of dollars in wages; and

Whereas, all wages earned do not have federal taxes withheld; and

Whereas, this causes Alaskans a severe hardship in that they get in debt to IRS and cannot afford to pay the taxes owed;

Now, therefore, be it resolved that the Northern Alaska Advisory Council encourage the BLM to initiate all administrative alternatives to change the Department of the Interior policy to withhold federal income taxes in an equitable manner; and

Be it further resolved that the Northern Alaska Advisory Council requests that its Northern Alaska Advisory Council Designated District Manager forward this resolution to the Congressional Delegation through the appropriate BLM channels.

Proposed by Council Member Rex Blazer. Passed Unanimously this 29th Day of November, 1990.

*Rex Blazer* \_\_\_\_\_ *December 10, 1990*

Council Chair

Date

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TANANA NATIVE CO

P.02

**TANANA CHIEFS CONFERENCE, INC.**  
Board of Directors  
Resolution No. 90-108

**BLM FIREFIGHTING TAX WITHHOLDING**

WHEREAS, Alaskans fight fires for the federal government each summer and Alaskans earn thousands of dollars for wages, and;

WHEREAS, all wages earned do not have federal taxes withheld, and;

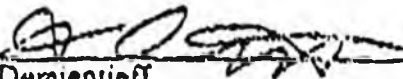
WHEREAS, this causes Alaskans a severe hardship in that they get in debt to IRS and cannot afford to pay the taxes owed;

NOW THEREFORE BE IT RESOLVED that the Tanana Chiefs Conference Board of Directors petition Congress to provide income tax withholding from BLM firefighter pay.

**CERTIFICATION**

I hereby certify that this resolution was duly passed by the Tanana Chiefs Conference, Inc. Board of Directors on March 15, 1990 at Fairbanks, Alaska and a quorum was duly established.

Submitted by: Tanana/Allakaket

  
\_\_\_\_\_  
Mitch Demientieff  
Secretary-Treasurer  
Tanana Chiefs Conference, Inc.

Village	Agency	Hours Worked	Gross Wages
Slocumite	DOF SWAF	9,316.0	\$ 112,412.19
Stebbins	AFS GAL	13,594.0	\$ 160,875.85
Stevens Village	AFS UYK	3,690.5	\$ 43,096.35
Tanacross	DOF TAF	15,132.5	\$ 177,718.62
Tarana	AFS TAL	22,905.0	\$ 271,569.45
Tetlin	DOF TAF	7,713.0	\$ 99,698.53
Tok	DOF TAF	61,953.5	\$ 724,060.36
Venezie	AFS UYK	13,348.0	\$ 157,413.82
Sub-total USFS		5,037.5	\$ 58,664.42
Sub-total DOF		549,928.5	\$ 6,558,772.85
Sub-total AFS		482,406.0	\$ 5,686,752.96
Total		1,037,372.0	\$ 12,304,190.23

The above payroll figures represent wages paid to those villages which have designated crews. Other villages, (from which only miscellaneous EFF, and not crews, were hired), are listed below. The McGrath, Iliamna, and Kotlik crews were not hired as crews this summer. "N/A" indicates that the crew was unavailable during periods when crews were being hired. One "crew day" equals 16 people x 12 hours/day or 192 hours.

Miscellaneous wages paid in various communities that did not have crews:

Community	Agency	Hours worked	Gross Wages
Anchorage	DOF	26,104.0	\$ 289,488.14
Glennallen	DOF	16,423.5	\$ 195,034.33
Palmer	DOF	11,638.5	\$ 138,213.43
Miscellaneous	DOF	18,805.0	\$ 216,702.23
Miscellaneous	AFS	1,511.5	\$ 18,129.52
Sub-total DOF		72,971.0	\$ 839,438.13
Sub-total AFS		1,511.5	\$ 18,129.52
Total Miscellaneous		74,482.5	\$ 857,567.65
Grand total USFS		5,037.5	\$ 58,664.42
Grand total DOF		622,899.5	\$ 7,398,210.98
Grand total AFS		483,917.5	\$ 5,704,882.48
Grand Total Hours and Wages		1,111,854.5	\$ 13,161,757.88

DOF - Division of Forestry/DNR  
 USFS - U.S. Forest Service  
 AFS - Bureau of Land Management

EFF Payroll

Village	Agency	Hours Worked	Gross Wages
Allakaket	AFS TAL	20,271.0	\$ 239,324.72
Ambler	AFS GAL	13,568.5	\$ 160,414.08
Aniak	DOF SWAF	5,115.5	\$ 60,446.32
Arctic Village	AFS UYK	3,028.0	\$ 35,872.30
Beaver	AFS UYK	11,048.5	\$ 126,955.08
Big Lake	DOF AMSF	6,635.5	\$ 81,405.52
Buckland	AFS GAL	10,467.0	\$ 124,942.00
Chalkyitsik	AFS UYK	2,818.5	\$ 33,363.78
Chevak	DOF SWAF	20,381.5	\$ 237,061.82
Copper Center	DOF VCRA	18,090.5	\$ 216,814.84
Delta	DOF DAF	45,856.0	\$ 540,106.38
Eagle	AFS UYK	11,819.0	\$ 139,791.98
Fairbanks	DOF FAF	203,872.0	\$ 2,453,619.71
Fairbanks <sup>1</sup>	AFS	52,585.0	\$ 616,692.97
Fort Yukon	AFS UYK	35,472.0	\$ 417,771.14
Galena	AFS GAL	22,810.0	\$ 264,851.89
Grayling	AFS GAL	7,933.0	\$ 93,831.74
Holy Cross	AFS GAL	8,955.5	\$ 105,928.92
Hooper Bay	DOF SWAF	28,762.5	\$ 338,523.04
Hughes	AFS TAL	11,820.0	\$ 139,185.20
Huslia	AFS GAL	20,400.0	\$ 240,426.32
Iliamna	DOF SWAF	N/A	\$ N/A
Juneau (Angoon)	USFS R-10	5,037.5	\$ 58,664.42
Kalskag <sup>2</sup>	DOF SWAF	26,997.5	\$ 314,013.34
Katag	AFS GAL	25,810.0	\$ 303,446.71
Kiana	AFS GAL	11,405.5	\$ 134,242.09
Kotlik	AFS GAL	N/A	\$ N/A
Koyuk	AFS GAL	10,381.5	\$ 122,762.63
Koyukuk	AFS GAL	13,112.5	\$ 155,593.25
McGrah	DOF SWAF	17,541.5	\$ 206,579.97
Menasta	DOF TAF	11,722.0	\$ 152,888.79
Minto	AFS TAL	18,258.5	\$ 215,588.45
Mt. Village	AFS GAL	5,386.5	\$ 63,846.79
Nenana	DOF FAF	15,531.5	\$ 185,988.28
Nikolai	DOF SWAF	9,085.0	\$ 107,884.47
Nondalton	DOF SWAF	10,376.5	\$ 124,922.96
Noorvik	AFS GAL	14,443.5	\$ 170,639.91
Northway	DOF TAF	30,091.5	\$ 356,051.69
Nulato	AFS GAL	23,263.0	\$ 275,833.16
Pilot Station	AFS GAL	9,444.0	\$ 111,256.18
Rampart	AFS TAL	13,029.5	\$ 154,264.79
Ruby	AFS GAL	7,678.5	\$ 90,883.15
St. Mary's	AFS GAL	9,876.0	\$ 117,050.21
St. Michael	AFS GAL	8,804.0	\$ 103,707.03
Selawik	AFS GAL	21,916.5	\$ 258,554.76
Shageluk	DOF SWAF	5,754.5	\$ 68,576.02
Shungnak	AFS GAL	3,113.0	\$ 36,776.26

<sup>1</sup> DOF hired all crews in Fairbanks; AFS totals reflect miscellaneous hire for AFS support

<sup>2</sup> Includes both Upper and Lower Kalskag