

**SB**

**223**

**SFIN**

**FILE**

# SENATE FINANCE COMMITTEE REPORT

DATE: 3/14/94

FURTHER:

DATE TURNED INTO OFFICE: 5-8-94

The Finance Committee considered **SPONSOR SUBSTITUTE FOR SENATE BILL NO. 223**

"An Act relating to credits against certain taxes for contributions to certain public educational radio and television networks and stations; and providing for an effective date."

and recommends:

- replace with CS SSSB 223 (FINANCE)  
 or  adopt previous CS \_\_\_\_\_  
 attaches amendment(s)

- same title  
 new title  
 technical title change (HB only)

adopts \_\_\_\_\_ Letter of Intent

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

do pass

do not pass

no recommendation

individual recommendations

**NEW FISCAL NOTES**

Department	Date	Zero	Fiscal

**PREVIOUS FISCAL NOTES**

Department	Date	Zero	Fiscal
Admin	2/28/94	<input checked="" type="checkbox"/>	
Revenue	3/29/94	<input checked="" type="checkbox"/>	

Appropriation No Fiscal Note

**DO PASS.**

[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]

**OTHER RECOMMENDATIONS:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

1. [Signature] NO REC  
 Co-Chair: Signature/Recommendation

2. [Signature] DO NOT PASS  
 Co-Chair: Signature/Recommendation

# FISCAL NOTE

STATE OF ALASKA  
1994 LEGISLATIVE SESSION

BILL NO. SSSB 223 (revised)

Revision Date: \_\_\_\_\_ Dept. Affected: Revenue  
 Title: Tax Credit: Gifts to Public Broadcasting BRU: Revenue Operations  
 Component: Income and Excise Audit  
 Sponsor: Senator Taylor  
 Requestor: (S) CRA COMPONENT SERIAL NO. 113

**Expenditures/Revenues:** (Thousands of Dollars)

	FY95	FY96	FY97	FY98	FY99	FY00
<b>OPERATING</b>						
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	0.0	0.0	0.0	0.0	0.0	0.0
<b>CAPITAL</b>						
<b>REVENUE FUND SOURCE: General</b>	0.0	(**)	(**)	(**)	(**)	(**)

**FUNDING:** (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
<b>TOTAL</b>	0.0	0.0	0.0	0.0	0.0	0.0

**POSITIONS:**

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY94) impact: \$ 0.0

**ANALYSIS:** (Attach a separate page if necessary.)

\*\* See Attached Analysis

Prepared by: Larry E. Meyers Phone: 465-2320  
 Division: Income and Excise Audit Date: March 29, 1994  
 Approved by Commissioner: Darrel J. Rexwinkel Date: March 29, 1994  
 Agency: Department of Revenue

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SSSB 223

Tax Credit: Gifts to Public Broadcasting

March 29, 1994

Page 2 of 2

## **Bill Analysis**

This bill amends current statutes, which authorize taxpayers to claim tax credits for contributions made to educational institutions, to incorporate contributions made to private nonprofit, noncommercial public Alaska educational radio or television networks or stations. Under this bill, credits for cash contributions made to educational institutions and public broadcasting may be claimed against the following tax types:

- Corporation Net Income (AS 43.20)
- Oil and Gas Production (AS 43.55)
- Oil and Gas Property (AS 43.56)
- Mining License (AS 43.65)
- Fisheries Business (AS 43.75)

Credits are computed by taking 50% of the first \$100,000 in contributions and 100% of the next \$100,000 in contributions. The maximum credit allowed is \$150,000. During the taxpayer's tax year, total credits claimed cannot be combined overall to exceed \$150,000.

This bill takes effect January 1, 1995 and applies to tax years beginning after December 31, 1994.

## **Operating Costs**

Department of Revenue does not anticipate that this bill will impact its operating budget. Forms will be revised to allow taxpayers to claim credits for contributions to public educational radio and television networks and stations.

## **Revenue**

In calculating the revenue impact of credits authorized under this bill, Department of Revenue used data of credits claimed under the education credit program. The average total amount of education credits claimed during the current and past fiscal year is approximately \$670,000.

A limiting factor for credits claimed under this bill is that contributions for public broadcasting will be competing with those for educational institutions since both are considered in calculating the total \$150,000 credit limitation. Amounts will vary over years depending on tax liabilities and contributions made by taxpayers to educational institutions.

Since this bill applies to tax years beginning after December 31, 1994, credits will not be claimed until 1995 returns are filed in 1996 when the returns are due.

# FISCAL NOT

**STATE OF ALASKA  
1994 LEGISLATIVE SESSION**

Nr. 2  
Bill Version SSSB 273  
(S) Publish Date: 3-2-94

Revision Date: \_\_\_\_\_ Dept. Affected: Administration  
Title: "An Act authorizing credits against certain BRU: Public Broadcasting Commission  
taxes for broadcasting...." Component: Public Broadcasting Commission  
Sponsor: Taylor  
Requestor: (S) CRA COMPONENT SERIAL NO. 77

**Expenditures/Revenues** (Thousands of Dollars)

OPERATING EXPENDITURES	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES	0.0	0.0	0.0	0.0	0.0	0.0
TRAVEL	0.0	0.0	0.0	0.0	0.0	0.0
CONTRACTUAL	0.0	0.0	0.0	0.0	0.0	0.0
SUPPLIES	0.0	0.0	0.0	0.0	0.0	0.0
EQUIPMENT	0.0	0.0	0.0	0.0	0.0	0.0
LAND & STRUCTURES	0.0	0.0	0.0	0.0	0.0	0.0
GRANTS, CLAIMS	0.0	0.0	0.0	0.0	0.0	0.0
MISCELLANEOUS	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>CAPITAL EXPENDITURES</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
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<b>CHANGE IN REVENUES ( )</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
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**FUND SOURCE** (Thousands of Dollars)

1002 Federal Receipts	0.0	0.0	0.0	0.0	0.0	0.0
1003 GF Match	0.0	0.0	0.0	0.0	0.0	0.0
1004 GF	0.0	0.0	0.0	0.0	0.0	0.0
1005 GF/Program Receipts	0.0	0.0	0.0	0.0	0.0	0.0
1006 GF/MHTIA	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Estimate of current year (FY94) cost: none

**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)

Prepared by: Doug Samimi-Moore Phone: 465-2846  
Division: Alaska Public Broadcasting Commission Date: \_\_\_\_\_  
Approved by Commissioner: Nancy Bear Usura Date: 3-28/94  
Agency: Administration

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CS SPONSOR SUBSTITUTE FOR SENATE BILL NO. 223 (Fin)

IN THE LEGISLATURE OF THE STATE OF ALASKA

EIGHTEENTH LEGISLATURE - SECOND SESSION

BY SENATOR TAYLOR

Introduced: 2/22/94
Referred: CRA, JUD, FIN

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to credits against certain taxes for contributions to certain
2 public educational radio and television networks and stations; and providing for
3 an effective date."

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

5 \* Section 1. PURPOSE. This Act extends the credits authorized by ch. 58, SLA 1987, and
6 ch. 71, SLA 1991, against each of the following state taxes for contributions made to instate
7 institutions of public educational radio and television networks and stations:

- 8 (1) Alaska Net Income Tax (AS 43.20);
9 (2) Oil and Gas Properties Production Tax (AS 43.55);
10 (3) Oil and Gas Exploration, Production, and Pipeline Transportation Property
11 Tax (AS 43.56);
12 (4) Mining License Tax (AS 43.65);
13 (5) Fisheries Taxes (AS 43.75).

14 \* Sec. 2. AS 43.20.014(a) is amended to read:

1 (a) For cash contributions accepted for direct instruction, research, and  
2 educational support purposes, including library and museum acquisitions, and  
3 contributions to endowment, by an Alaska university foundation or by a nonprofit,  
4 public or private, Alaska two-year or four-year college accredited by a regional  
5 accreditation association, and for contributions accepted by a nonprofit,  
6 noncommercial public Alaska educational radio or television network or station,

7 a taxpayer is allowed as a credit against the tax due under this chapter

*What stays the same*

8 (1) 50 percent of contributions of not more than \$100,000; and

9 ~~(2) 100 percent of the next \$100,000 of contributions.~~

*amend #1  
ADOPTED*

10 \* Sec. 3. AS 43.55.019(a) is amended to read:

11 (a) For cash contributions accepted for direct instruction, research, and  
12 educational support purposes, including library and museum acquisitions, and  
13 contributions to endowment, by an Alaska university foundation or by a nonprofit,  
14 public or private, Alaska two-year or four-year college accredited by a regional  
15 accreditation association, and for contributions accepted by a nonprofit,  
16 noncommercial public Alaska educational radio or television network or station,

17 a producer of oil or gas is allowed as a credit against the tax due under this chapter

18 (1) 50 percent of contributions of not more than \$100,000; and

19 ~~(2) 100 percent of the next \$100,000 of contributions.~~

20 \* Sec. 4. AS 43.56.018(a) is amended to read:

21 (a) For cash contributions accepted for direct instruction, research, and  
22 educational support purposes, including library and museum acquisitions, and  
23 contributions to endowment, by an Alaska university foundation or by a nonprofit,  
24 public or private, Alaska two-year or four-year college accredited by a regional  
25 accreditation association, and for contributions accepted by a nonprofit,  
26 noncommercial public Alaska educational radio or television network or station,

27 the owner of property taxable under this chapter is allowed as a credit against the tax  
28 due under this chapter

29 (1) 50 percent of contributions of not more than \$100,000; and

30 ~~(2) 100 percent of the next \$100,000 of contributions.~~

31 \* Sec. 5. AS 43.65.018(a) is amended to read:

1 (a) For cash contributions accepted for direct instruction, research, and  
2 educational support purposes, including library and museum acquisitions, and  
3 contributions to endowment, by an Alaska university foundation or by a nonprofit,  
4 public or private, Alaska two-year or four-year college accredited by a regional  
5 accreditation association, and for contributions accepted by a nonprofit,  
6 noncommercial public Alaska educational radio or television network or station,  
7 a person engaged in the business of mining in the state is allowed as a credit against  
8 the tax due under this chapter

9 (1) 50 percent of contributions of not more than \$100,000; and

10 ~~(2) 100 percent of the next \$100,000 of contributions.~~

11 \* Sec. 6. AS 43.75.018(a) is amended to read:

12 (a) For cash contributions accepted for direct instruction, research, and  
13 educational support purposes, including library and museum acquisitions, and  
14 contributions to endowment, by an Alaska university foundation or by a nonprofit,  
15 public or private, Alaska two-year or four-year college accredited by a regional  
16 accreditation association, and for contributions accepted by a nonprofit,  
17 noncommercial public Alaska educational radio or television network or station,  
18 a person engaged in a fisheries business is allowed as a credit against the tax due  
19 under this chapter

20 (1) 50 percent of contributions of not more than \$100,000; and

21 ~~(2) 100 percent of the next \$100,000 of contributions.~~

22 \* Sec. 7. This Act applies to tax years beginning after December 31, 1994.

23 \* Sec. 8. This Act takes effect January 1, 1995.

*final*

CS FOR SPONSOR SUBSTITUTE FOR SENATE BILL NO. 223(FIN)

IN THE LEGISLATURE OF THE STATE OF ALASKA

EIGHTEENTH LEGISLATURE - SECOND SESSION

BY THE SENATE FINANCE COMMITTEE

Offered:

Referred:

Sponsor(s): SENATOR TAYLOR

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to credits against certain taxes for contributions to certain  
2 public educational radio and television networks and stations; and providing for  
3 an effective date."

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

5 \* Section 1. PURPOSE. This Act extends the credits authorized by ch. 58, SLA 1987, and  
6 ch. 71, SLA 1991, against each of the following state taxes for contributions made to instate  
7 public educational radio and television networks and stations:

- 8 (1) Alaska Net Income Tax (AS 43.20);
- 9 (2) Oil and Gas Properties Production Tax (AS 43.55);
- 10 (3) Oil and Gas Exploration, Production, and Pipeline Transportation Property  
11 Tax (AS 43.56);
- 12 (4) Mining License Tax (AS 43.65);
- 13 (5) Fisheries Taxes (AS 43.75).

14 \* Sec. 2. AS 43.20.014(a) is amended to read:

1 (a) Subject to (d) and (e) of this section, a taxpayer is allowed as a credit  
2 against the tax due under this chapter the taxpayer's contributions as follows:

3 (1) for [FOR] cash contributions accepted for direct instruction,  
4 research, and educational support purposes, including library and museum acquisitions,  
5 and contributions to endowment, by an Alaska university foundation or by a nonprofit,  
6 public or private, Alaska two-year or four-year college accredited by a regional  
7 accreditation association,

8 (A) [A TAXPAYER IS ALLOWED AS A CREDIT AGAINST  
9 THE TAX DUE UNDER THIS CHAPTER (1)] 50 percent of contributions  
10 of not more than \$100,000; and

11 (B) [(2)] 100 percent of the next \$100,000 of contributions; or  
12 (2) for contributions accepted by a nonprofit, noncommercial public  
13 Alaska educational radio or television network or station. 50 percent of  
14 contributions of not more than \$100,000.

15 \* Sec. 3. AS 43.20.014 is amended by adding a new subsection to read:

16 (e) A person who claims and receives a credit

17 (1) for a contribution made under (a)(1) of this section may not claim  
18 and receive a credit for any contribution made under (a)(2) of this section;

19 (2) for a contribution made under (a)(2) of this section may not claim  
20 and receive a credit for any contribution made under (a)(1) of this section.

21 \* Sec. 4. AS 43.55.019(a) is amended to read:

22 (a) Subject to (d) and (f) of this section, a producer of oil or gas is allowed  
23 as a credit against the tax due under this chapter the producer's contributions as  
24 follows:

25 (1) for [FOR] cash contributions accepted for direct instruction,  
26 research, and educational support purposes, including library and museum acquisitions,  
27 and contributions to endowment, by an Alaska university foundation or by a nonprofit,  
28 public or private, Alaska two-year or four-year college accredited by a regional  
29 accreditation association,

30 (A) [A PRODUCER OF OIL OR GAS IS ALLOWED AS A  
31 CREDIT AGAINST THE TAX DUE UNDER THIS CHAPTER (1)] 50

1 percent of contributions of not more than \$100,000; and

2 (B) [(2)] 100 percent of the next \$100,000 of contributions; or  
3 (2) for contributions accepted by a nonprofit, noncommercial public  
4 Alaska educational radio or television network or station, 50 percent of  
5 contributions of not more than \$100,000.

6 \* Sec. 5. AS 43.55.019 is amended by adding a new subsection to read:

7 (f) A person who claims and receives a credit

8 (1) for a contribution made under (a)(1) of this section may not claim  
9 and receive a credit for any contribution made under (a)(2) of this section;

10 (2) for a contribution made under (a)(2) of this section may not claim  
11 and receive a credit for any contribution made under (a)(1) of this section.

12 \* Sec. 6. AS 43.56.018(a) is amended to read:

13 (a) Subject to (d) and (f) of this section, the owner of property taxable  
14 under this chapter is allowed as a credit against the tax due under this chapter  
15 the owner's contribution as follows:

16 (1) for [FOR] cash contributions accepted for direct instruction,  
17 research, and educational support purposes, including library and museum acquisitions,  
18 and contributions to endowment, by an Alaska university foundation or by a nonprofit,  
19 public or private, Alaska two-year or four-year college accredited by a regional  
20 accreditation association,

21 (A) [THE OWNER OF PROPERTY TAXABLE UNDER THIS  
22 CHAPTER IS ALLOWED AS A CREDIT AGAINST THE TAX DUE  
23 UNDER THIS CHAPTER (1)] 50 percent of contributions of not more than  
24 \$100,000; and

25 (B) [(2)] 100 percent of the next \$100,000 of contributions; or  
26 (2) for contributions accepted by a nonprofit, noncommercial public  
27 Alaska educational radio or television network or station, 50 percent of  
28 contributions of not more than \$100,000.

29 \* Sec. 7. AS 43.56.018 is amended by adding a new subsection to read:

30 (f) A person who claims and receives a credit

31 (1) for a contribution made under (a)(1) of this section may not claim

1 and receive a credit for any contribution made under (a)(2) of this section:

2 (2) for a contribution made under (a)(2) of this section may not claim  
3 and receive a credit for any contribution made under (a)(1) of this section.

4 \* Sec. 8. AS 43.65.018(a) is amended to read:

5 (a) Subject to (d) and (e) of this section, a person engaged in the business  
6 of mining in the state is allowed as a credit against the tax due under this chapter  
7 the contributions made by the person as follows:

8 (1) for [FOR] cash contributions accepted for direct instruction,  
9 research, and educational support purposes, including library and museum acquisitions,  
10 and contributions to endowment, by an Alaska university foundation or by a nonprofit,  
11 public or private, Alaska two-year or four-year college accredited by a regional  
12 accreditation association,

13 (A) [A PERSON ENGAGED IN THE BUSINESS OF MINING  
14 IN THE STATE IS ALLOWED AS A CREDIT AGAINST THE TAX DUE  
15 UNDER THIS CHAPTER (1)] 50 percent of contributions of not more than  
16 \$100,000; and

17 (B) [(2)] 100 percent of the next \$100,000 of contributions; or  
18 (2) for contributions accepted by a nonprofit, noncommercial public  
19 Alaska educational radio or television network or station, 50 percent of  
20 contributions of not more than \$100,000.

21 \* Sec. 9. AS 43.65.018 is amended by adding a new subsection to read:

22 (e) A person who claims and receives a credit

23 (1) for a contribution made under (a)(1) of this section may not claim  
24 and receive a credit for any contribution made under (a)(2) of this section;

25 (2) for a contribution made under (a)(2) of this section may not claim  
26 and receive a credit for any contribution made under (a)(1) of this section.

27 \* Sec. 10. AS 43.75.018(a) is amended to read:

28 (a) Subject to (d) and (e) of this section, a person engaged in a fisheries  
29 business is allowed as a credit against the tax due under this chapter the  
30 contributions made by the person as follows:

31 (1) for [FOR] cash contributions accepted for direct instruction,

1 research, and educational support purposes, including library and museum acquisitions,  
2 and contributions to endowment, by an Alaska university foundation or by a nonprofit,  
3 public or private, Alaska two-year or four-year college accredited by a regional  
4 accreditation association,

5 (A) [A PERSON ENGAGED IN A FISHERIES BUSINESS IS  
6 ALLOWED AS A CREDIT AGAINST THE TAX DUE UNDER THIS  
7 CHAPTER (1)] 50 percent of contributions of not more than \$100,000; and

8 (B) [(2)] 100 percent of the next \$100,000 of contributions; or  
9 (2) for contributions accepted by a nonprofit, noncommercial public  
10 Alaska educational radio or television network or station. 50 percent of  
11 contributions of not more than \$100,000.

12 \* Sec. 11. AS 43.75.018 is amended by adding a new subsection to read:

13 (e) A person who claims and receives a credit

14 (1) for a contribution made under (a)(1) of this section may not claim  
15 and receive a credit for any contribution made under (a)(2) of this section;

16 (2) for a contribution made under (a)(2) of this section may not claim  
17 and receive a credit for any contribution made under (a)(1) of this section.

18 \* Sec. 12. This Act applies to tax years beginning after December 31, 1994.

19 \* Sec. 13. This Act takes effect January 1, 1995.

APR 14 1994

Bacy

# Alaska State Legislature

Senate Majority Leader  
Chair, Judiciary Committee  
Vice Chair, Community &  
Regional Affairs

Member, State Affairs Committee  
Committee on Committees  
Western States Legislative Forestry Task Force  
Legislative Council



State Capitol  
Juneau, Alaska 99801-1182  
(907) 465-3873  
Fax: (907) 465-3922

352 Front Street  
Ketchikan, Alaska 99901  
(907) 225-8088  
Fax: (907) 225-0713

## Senator Robin L. Taylor

### MEMORANDUM

**TO: Senator Drue Pearce, Co-Chair  
Senator Steve Frank, Co-Chair**

**FROM: Senator Robin L. Taylor** *R.L.T.*

**DATE: 4/14/94**

**REF: Senate Bill 223 - Survey Results**

\*\*\*\*\*

Willhight Research, Inc. recently conducted market-by-market audience surveys on behalf of the Alaska Public Radio Network. The 3,921 listener survey included the question "Would you support giving corporations who contribute to public radio a credit on their taxes?" The survey included both public and commercial radio listeners.

The attached graphs show survey results statewide, and break down markets including Anchorage, Fairbanks, Juneau, Ketchikan and Sitka. The tax credit proposal offered by Senate Bill 223 won strong support in every instance.

I again respectfully request a hearing on SB 223 as soon as possible.

District A:

Hyder • Ketchikan • Kupreanof • Meyers Chuck • Petersburg • Saxman • Sitka • Wrangell

A FAX from:

# Willhight Research, Inc.

2104 S.W. 152nd, Suite #4  
 Seattle, WA 98166  
 Voice: 206-431-8430 Data: 206-431-0603

EB223



To: ~~Diana Kaplan, APRN~~  
 FAX: 907-263-7450  
 From: Jim Willhight  
 Date: May 02, 1994 3:33 PM  
 Pages: 1 Pages (including cover page)

Re: **SAMPLE SIZE OF STATE OF ALASKA STUDY**

Please find a table below noting the sample size for the recently completed survey of State of Alaska residents. The sample period was from January 6th through March 2nd 1994.

The sample size was 3,921 (completed in-tabulated interviews) for persons 12+ and 3556 (in-tab) for the sample of persons 15+. We asked for qualitative and attitudinal data from 18+ persons so the sample for those data categories was 18+.

The sample was controlled both geographically (the state wide sample was broken into fifteen geographic sample units) and demographically (for each age/ sex cell noted below).

The following are the total state samples / each age/sex cell:

	MALE	FEMALE	TOTAL
12-17	196	169	365
18-24	235	214	449
25-34	476	478	954
35-44	542	497	1039
45-49	168	149	317
50-54	145	131	276
55-64	137	122	259
65+	139	123	262
<hr/>			
12+	2038	1883	3921
13+	1842	1714	3556
25+	1607	1500	3107
<hr/>			
35+	1131	1022	2153
50+	421	376	797
55+	276	245	521
<hr/>			
12-24	431	383	814
18-34	711	692	1403
18-49	1421	1338	2759
<hr/>			
25-49	1186	1124	2310
25-54	1331	1255	2586

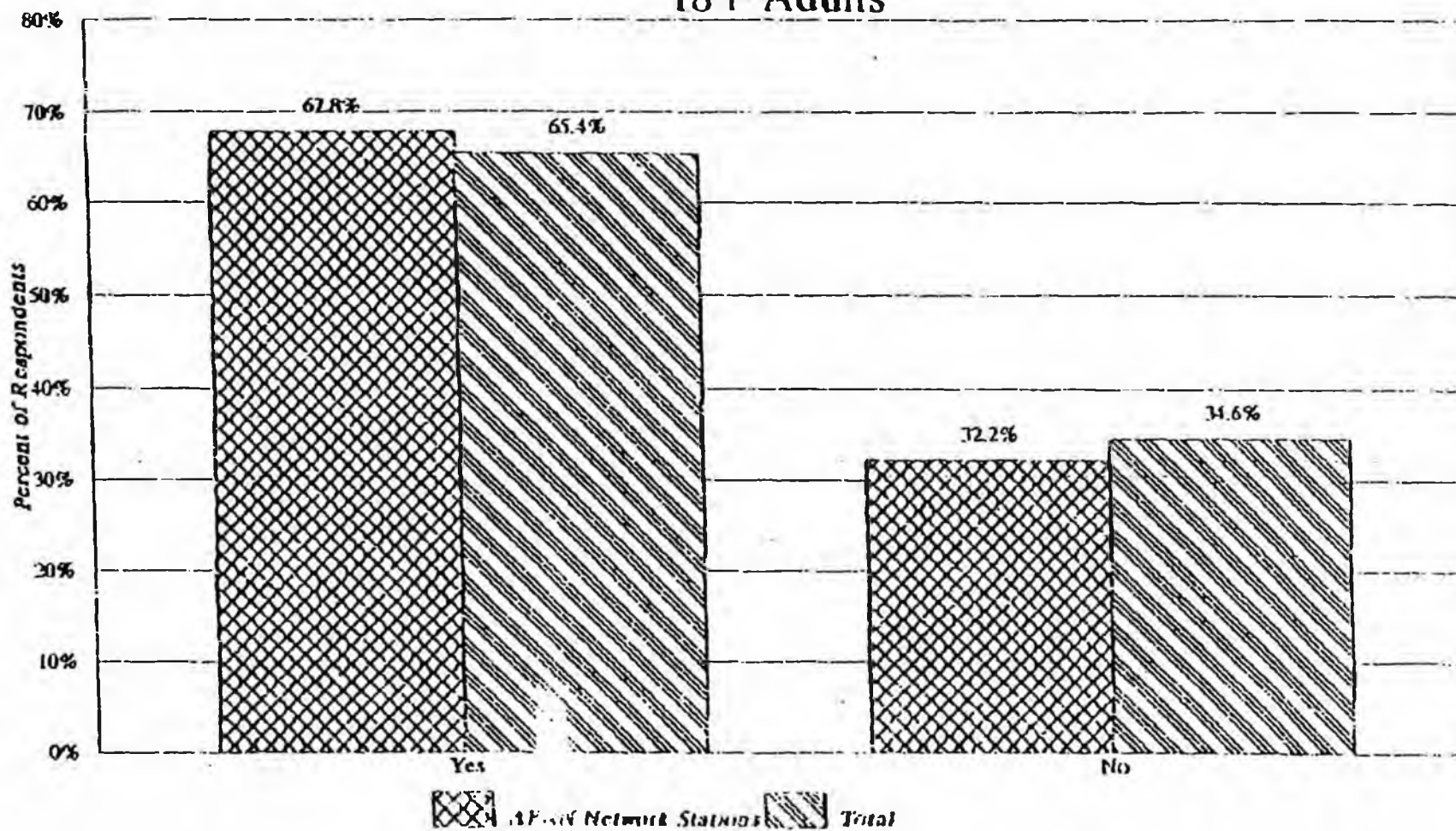
*If transmission of this FAX fails please call for retransmission.*

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: State of Alaska (NSSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



WARNING: The audience listening estimates and other information contained in this report are copyrighted. The unauthorized use of any of the contents of this report constitutes copyright infringement which could subject the infringer to civil damages of up to \$50,000, criminal penalties of up to one year imprisonment and a \$10,000 fine, and costs and attorney's fees pursuant to Sections 504, 505 and 506 of the Federal Copyright Act of 1976.

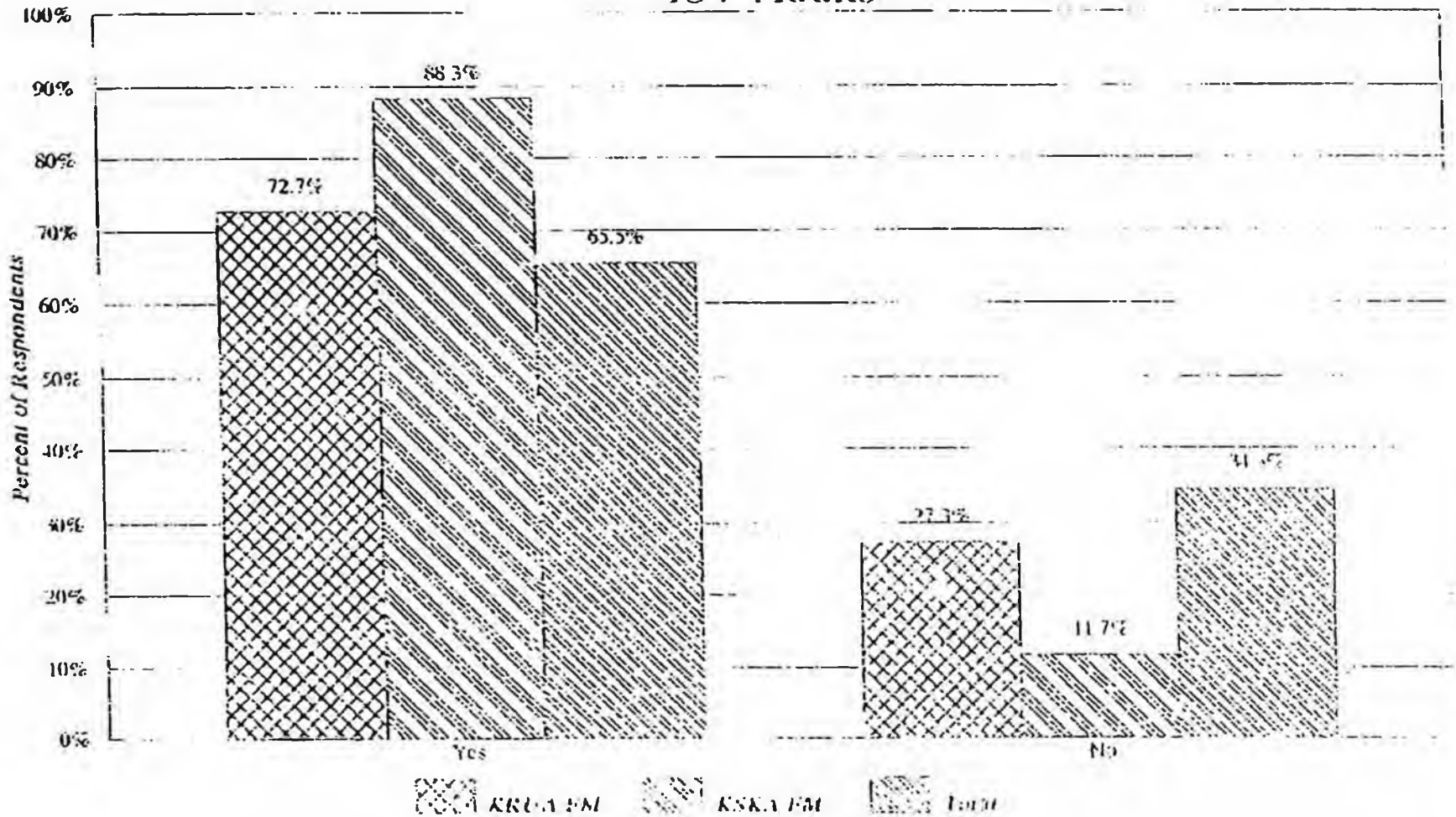
APR 29 1994 12:33 APR 19 1994 21:27 FAX 255-7450

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Anchorage, AK (SSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



Reporting the percentage of total 18+ adults

**WARNING:** The information contained in this report is confidential and its disclosure to any third party is prohibited. The information contained in this report is the property of Willmight Research, Inc. and is not to be distributed, copied, or otherwise used without the express written consent of Willmight Research, Inc. Any person who discloses this information to a third party without the express written consent of Willmight Research, Inc. shall be liable to Willmight Research, Inc. for all damages, including reasonable attorneys' fees, and shall be liable to Willmight Research, Inc. for all costs of this report.

APR 11 '94 13:17

STG PCE

2054310603 WILLMIGHT RESEARCH

# WILLMIGHT RESEARCH, INC.

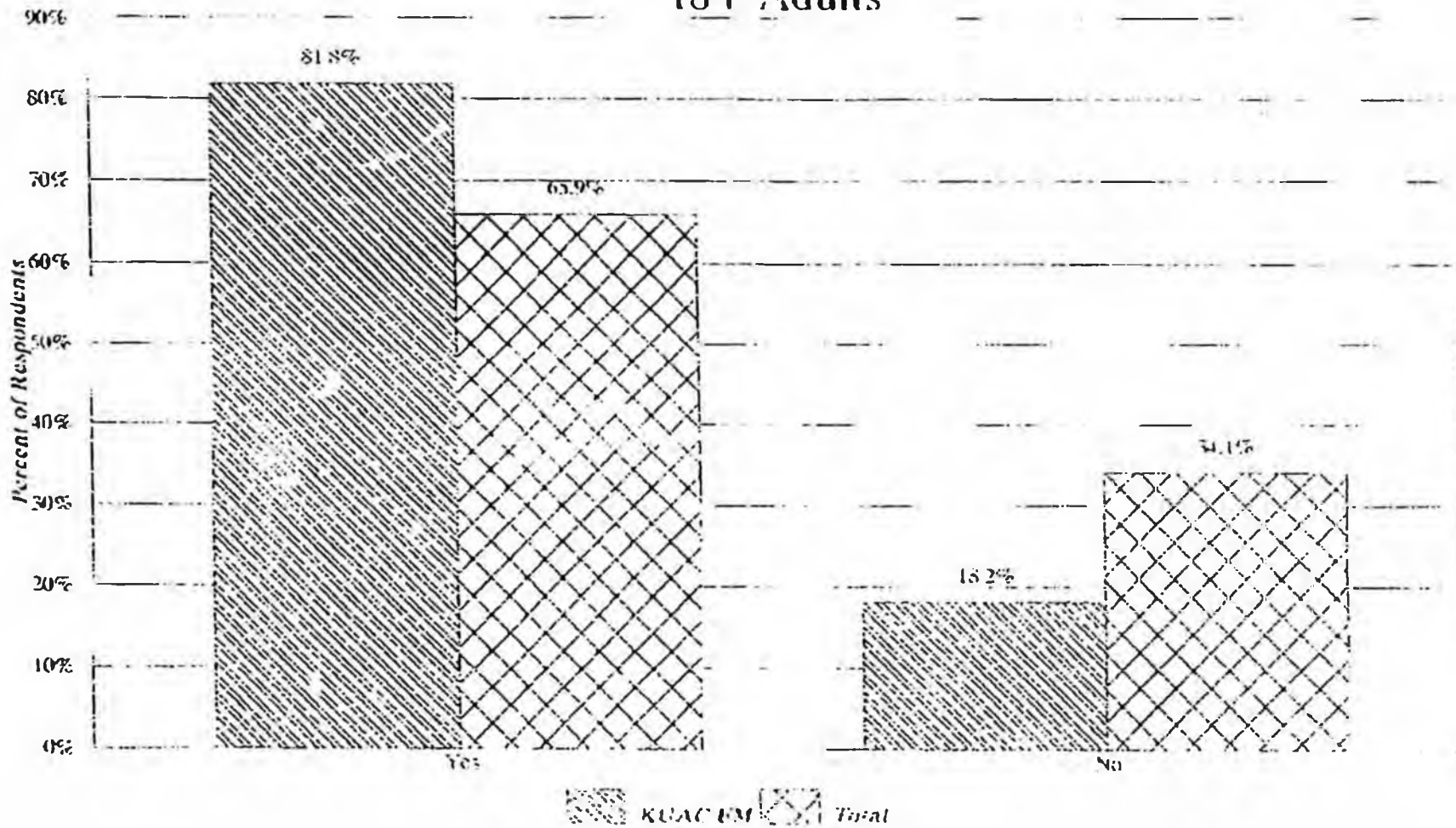
AUDIENCE MEASUREMENT SURVEYS

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Fairbanks/ North Pole & Vicinity, AK (NSSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



Reporting Requirements: Local Station

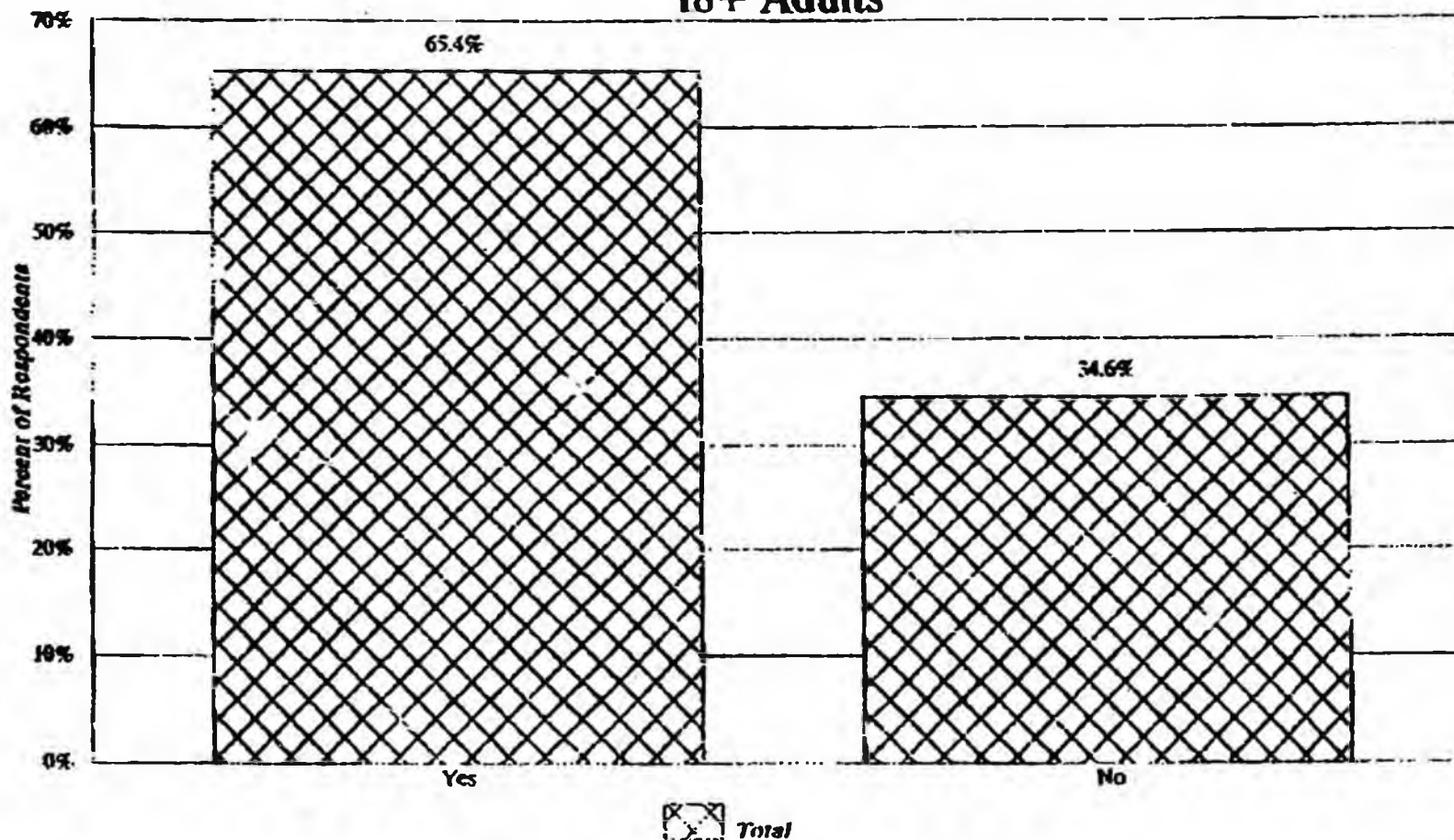
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571 P06 APP 11 '94 14:59

2054310603 WILLMIGHT RESEARCH

Would you support giving corporations who contribute to public radio a credit on their taxes?  
 Survey Area: State of Alaska (NSSA) Survey Date: January 6 - March 2, 1994

18+ Adults



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571 P03

CONFIDENTIAL WILLMIGHT RESEARCH

APR 11 '94 14:56

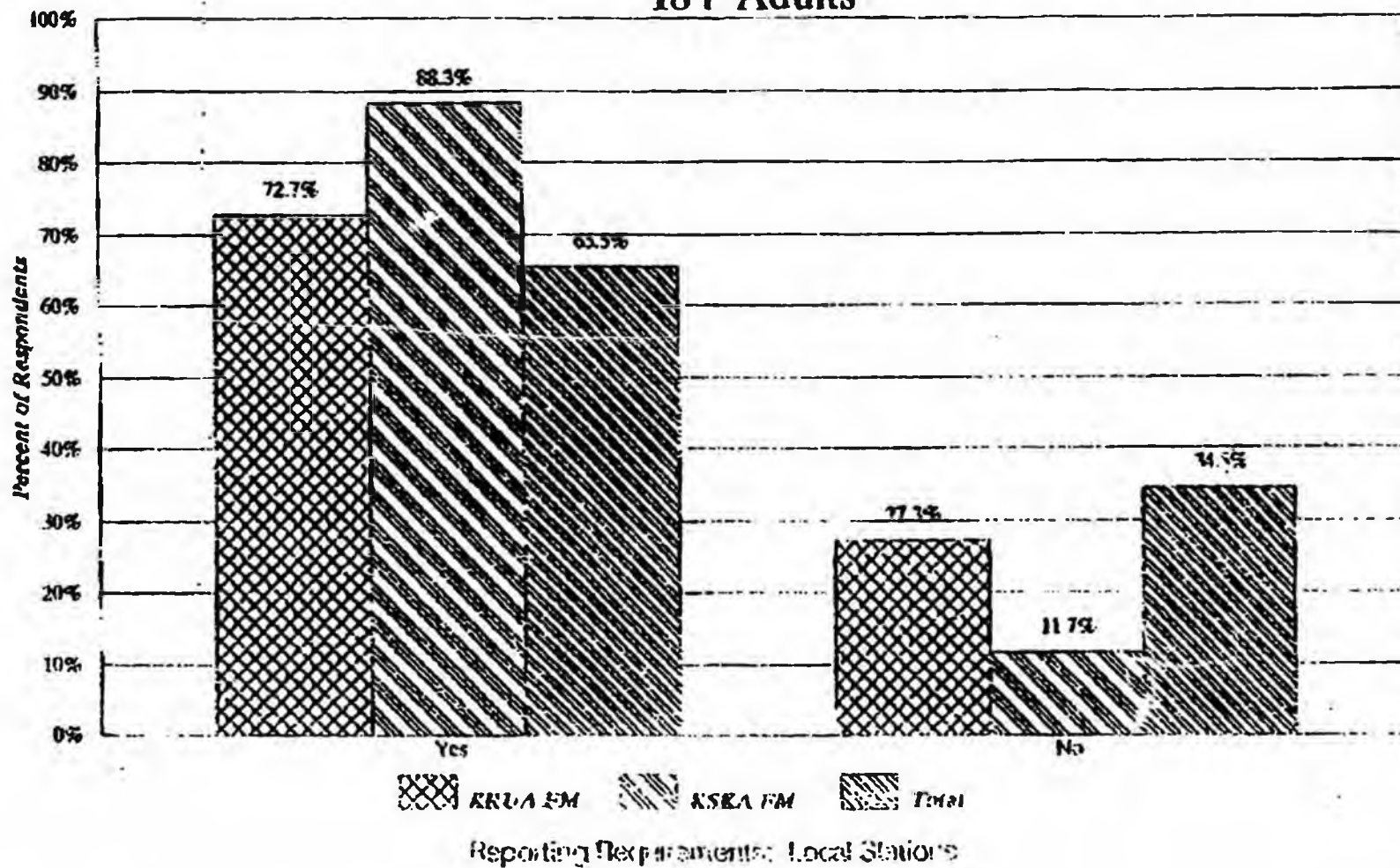
APR 13 '94 19:25 APR 987-277-2776 FAX 263-7459

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Anchorage, AK (SSA)

Survey Date: January 6 - March 2, 1984

18+ Adults



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2064210603 WILLHIGHT RESEARCH

578 P02

APR 11 '94 13:17

APR 13 '94 19:26 APRN 987-277-2776 FAX# 263-7450

P.3/5

# WILLHIGHT RESEARCH, INC.

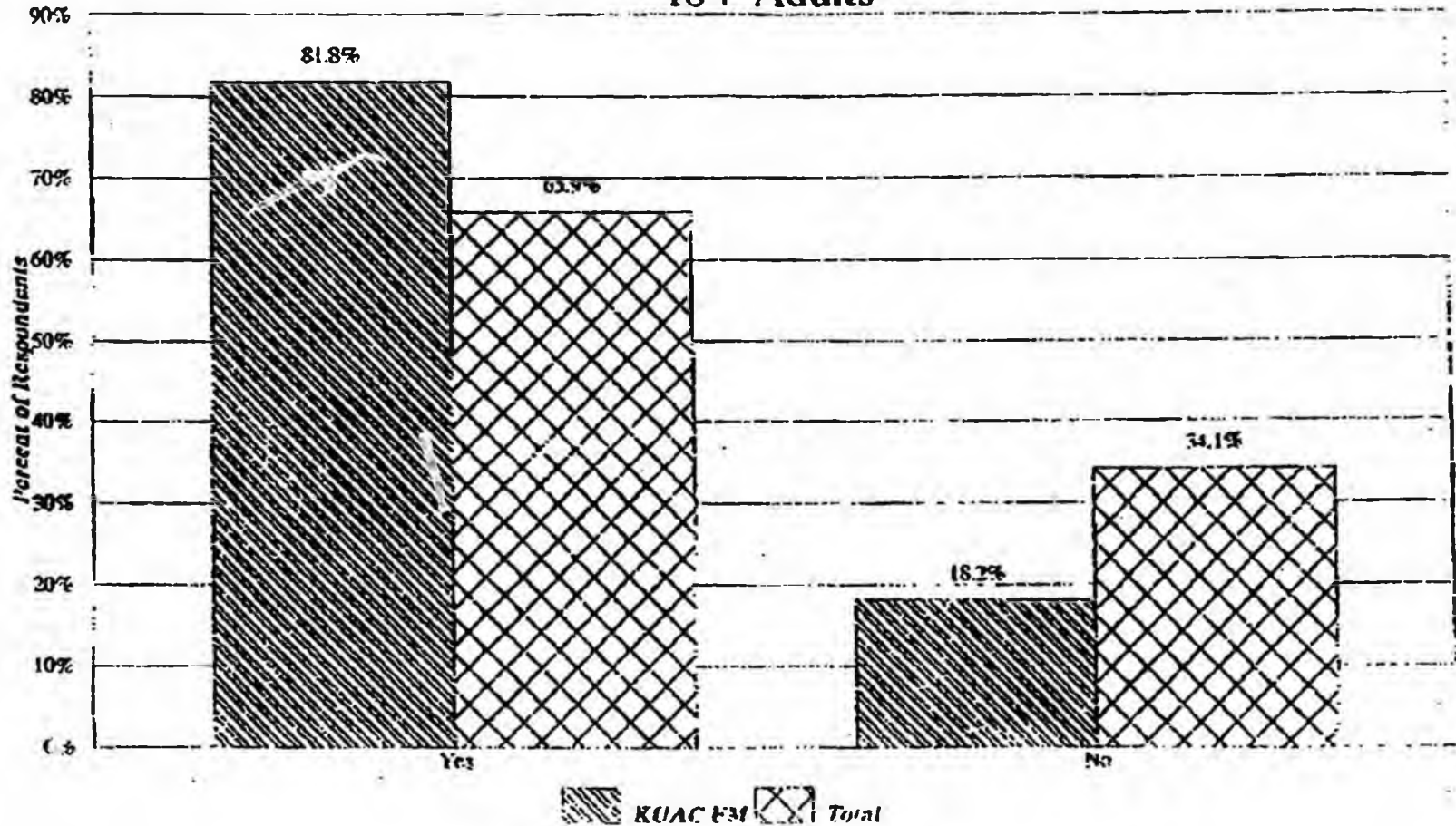
## AUDIENCE MEASUREMENT SURVEYS

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Fairbanks/North Pole & Vicinity, AK (NSSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



Reporting Requirements: Local Stations

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APR 11 '94 14159

571 P06

3664310E03 WILLHIGHT RESEARCH

APR 13 '94 19:27 APRN 987-277-2776 FAX 263-7458

P.4/5

# WILLHIGHT RESEARCH, INC.

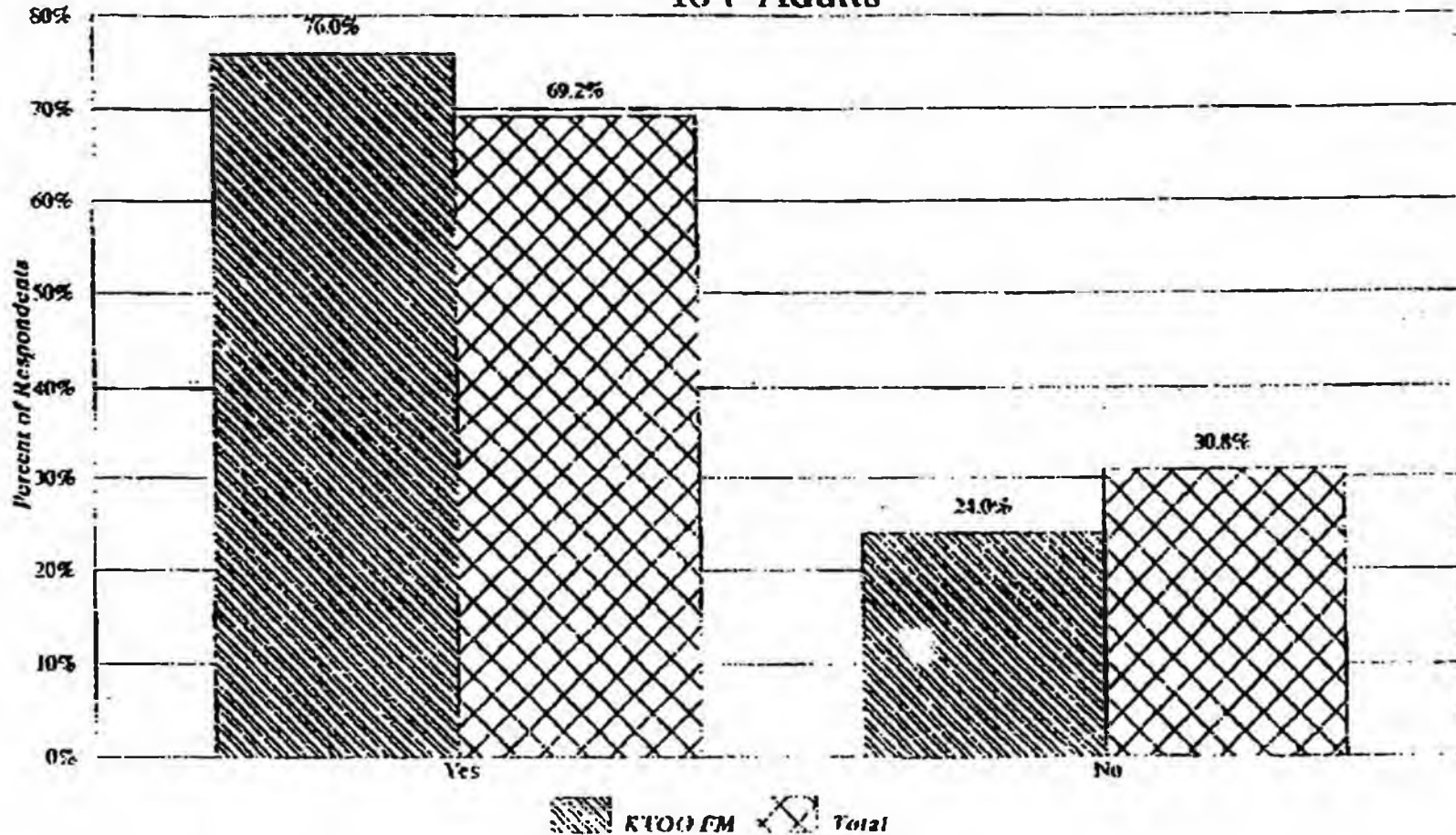
AUDIENCE MEASUREMENT SURVEYS

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Juneau, AK (SSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



Reporting Requirements: Local Stations

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571 P09 APR 11 '94 15:02

206-310603 WILLHIGHT RESEARCH

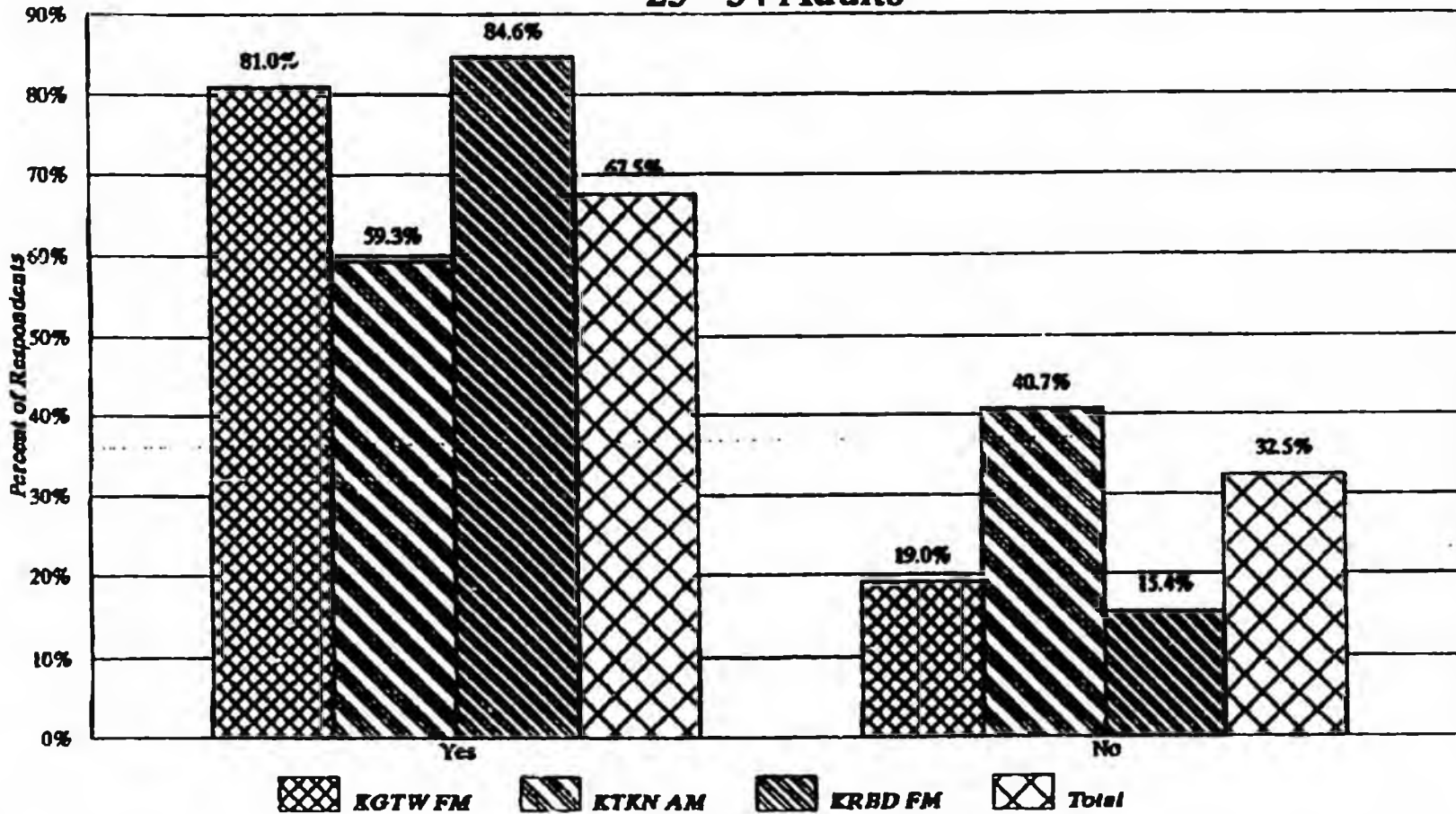
APR 13 '94 19:28 APRN 987-277-2776 FAX 263-7450

P.5/5

P. 3/4

Would you support giving corporations who contribute to public radio a credit on their taxes?  
Survey Area: Ketchikan/ Metlakatla, AK (SSA) Survey Date: January 6 - March 2, 1994

25-54 Adults



Reporting Requirements: Local Stations

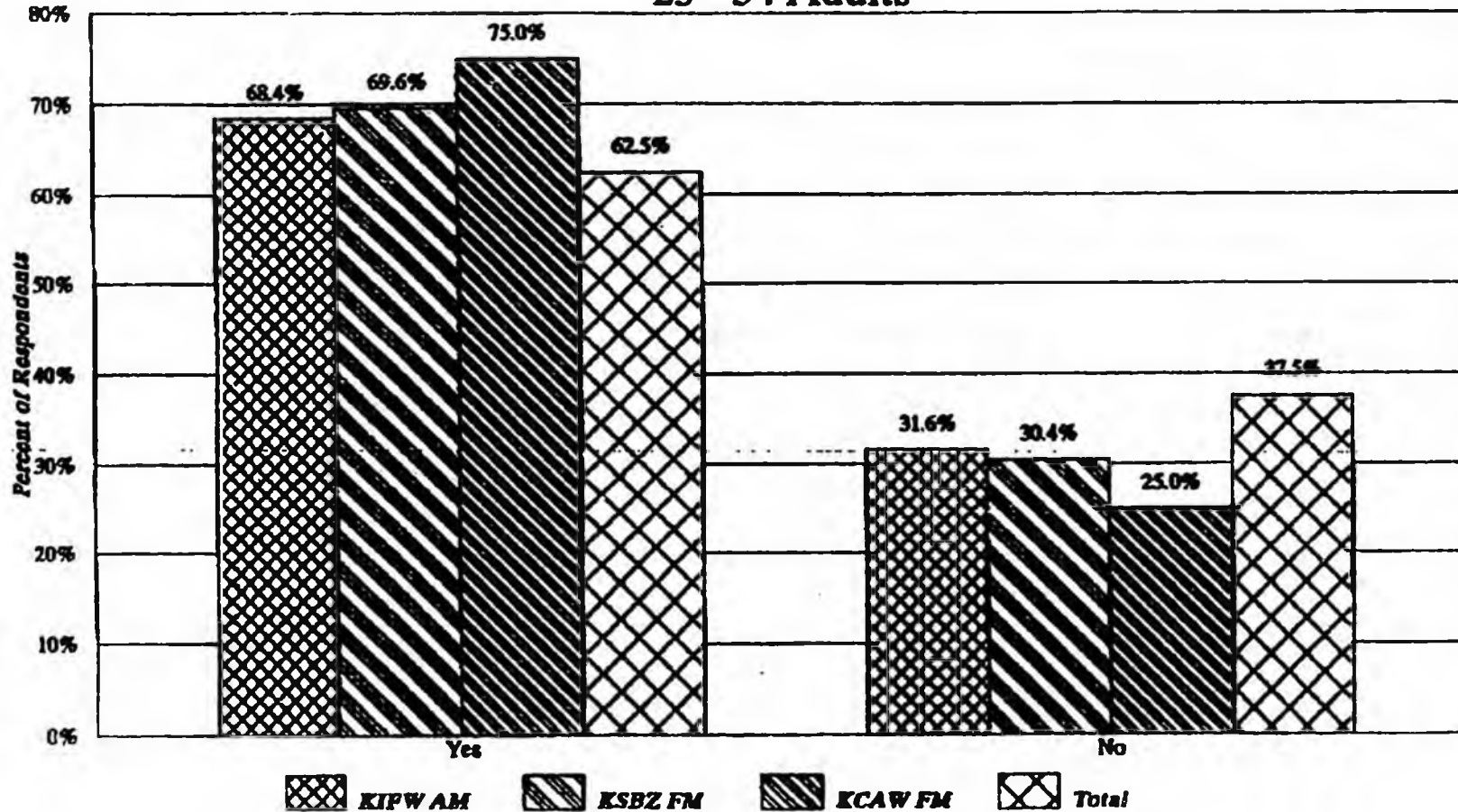
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APR 11 '94 08:31 APRN 907-277-2776 FAX# 3-7450

P. 4/4

Would you support giving corporations who contribute to public radio a credit on their taxes?  
 Survey Area: Sitka, AK (SSA) Survey Date: January 6 - March 2, 1994

**25-54 Adults**



Reporting Requirements: Local Stations

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APR 11 '94 08:32 APRN 907-277-2776 FAX# 263-7450

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WRITER'S DIRECT DIAL NO. (907) 263-7219 • WRITER'S DIRECT FAX NO. (907) 276-3680

February 28, 1994

Senator Fred Zharoff  
Room 121  
State Capitol  
Juneau, Alaska 99801-1182

VIA FACSIMILE

Re: SB 223

Dear Senator Zharoff:

I am writing to request your support for SB 223 when it comes up before your Community and Regional Affairs Committee tomorrow morning. I became involved with this bill soon after my return to Alaska because of the benefits I believe will accrue to rural Alaska upon its implementation. Growing up in rural Alaska during a time when there was only one radio station (and no television) available has absolutely convinced me of the importance of public broadcasting.

Unquestionably, APRN and its local affiliates play an important role in rural Alaska. Expanding the tax credit to include corporate contributions to public broadcasting will ensure that these stations have the support necessary to continue to provide the valuable services they currently provide to these communities. I urge you to support the bill, and thank you for your consideration.

Sincerely yours,

BIRCH, HORTON, BITTNER and CHEROT

*Gail R. Oha*  
Gail R. Oha

LETTERS OF SUPPORT



**RAVEN RADIO  
KCAW • 104.7 FM**

2 B Lincoln Street • Sitka, Alaska 99835 • (907) 747-5877

September 5, 1993

Joe Ambrose, Chief of Staff  
Senator Robin Taylor  
392 Front St.  
Ketchikan, AK 99901

Dear Joe,

Thank you for sending me the tax credit bill which Senator Taylor hopes to introduce in the legislature next session. The bill looks like the type we would like to see introduced and passed into law. Diane Kaplan of APFN is reviewing the bill and running it past two APRN board members who represent corporations that plan to make major contributions to Public Radio to see if there are any changes they feel would be helpful. Raven Radio would find this bill very useful in helping us become more independent of State support. It will be especially useful as we approach corporations in a capital drive.

This may be my last letter to you for a while. I will be going to Albania in mid September to work for Radio Tirane on a grant from the German Marshall Fund of the United States. Therefore I have resigned my position as manager of Raven Radio. I plan to return to Sitka in the spring of 1994 and pursue other activities. Ken Fate has been named Interim General Manager. He has been Chief Announcer, supervising volunteers for the past three years. Before that Ken managed KUOI in Moscow Idaho. I know you will find him a pleasure to work with.

Thank you for your help on this legislation and for your overall help the past years.

Sincerely,

Rich McClear  
General Manager

August 30, 1993

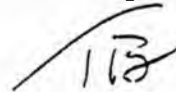
Joe Ambrose  
352 Front Street  
Ketchikan, Alaska 99901

Dear Joe:

Just received your fax on Robin's draft bill on tax credits for public broadcasting. We appreciate Robin's efforts on our behalf as we face yet another year of decreasing revenue. KSTK has redoubled our efforts to find outside funding in order to keep the five staff members required for federal funding.

Please keep us notified of the progress of this bill. If you have any questions, please give me a call.

Sincerely,



Tis Peterman  
General Manager



Capital Community Broadcasting, Inc.  
224 Fourth Street  
Juneau, Alaska 99801-1198  
(907) 586-1670  
FAX: (907) 586-3612

August 27, 1993

Senator Robin Taylor  
c/o Joe Ambrose  
352 Front Street  
Ketchikan, Alaska 99901

Dear Senator Taylor:

Thanks for sharing the draft of the tax credit legislation. We're delighted that you're taking the lead on this important means of helping public stations become more self reliant.

At first glance, the draft bill seems right in line with our ideas. I'm hoping to have a chance to discuss the specifics with some of my colleagues at other stations in the next week or two, and will plan on a more complete response soon. One preliminary suggestion would be to extend the credit to communications and transportation companies. Both industries are already substantial supporters, and would be likely to increase their support under the terms of your bill.

I hope you're enjoying the interim and the great Southeast summer. Thanks for taking the time to think about this piece of legislation.

Sincerely,

A handwritten signature in cursive script that reads 'Bill'.

Bill Legere  
President and General Manager

bill files

A L A S K A

# BROADCAST

COMMUNICATIONS

MAR 21 1994

March 9, 1994

The Honorable Kandy Phillips  
Alaska State Senate  
Pouch V  
Juneau, Alaska 99801

Dear Senator Phillips,

I would like to lodge my protest and encourage alteration of SB 223. Understandably, business should be encouraged through whatever means of making charitable contributions in the area of education, research, and capital procurement.

However, SB 223 goes a bit far to include public broadcasting stations and/or networks.

The State of Alaska already heavily subsidizes them. And with recent legislation allowing lotteries for fund raising, and their so-called "corporate underwriting" there are plenty of revenue sources for their operations.

My concern is that business will use donations to public broadcasting which no doubt will come from their advertising and marketing budgets. It's already difficult to secure these advertising sources in our competitive world. Reduce the amount available and it'll only hurt commercial broadcasters.

Additionally, you might suggest to the public folks they trim their payroll. Last I heard, the public facility in Juneau employed nearly 60 people to run a television and FM station. We own and operation NINE radio stations from Anchorage to Ketchikan with 45 full AND part time employees. I'd love to have more so I could enjoy an occasional Sunday off, but with legislation such as SB 223, there will be no off-days at least in our group.

Respectfully,



Steven L. Rhyner  
General Manager



Post-It™ brand fax transmittal memo 7671		# of pages > 1
To <b>Sen. Drue Pearce</b>	From <b>Dennis Bockey</b>	
Co.	Co. <b>KFQD/KWHL</b>	
Dept.	Phone #	
Fax # <b>465-3872</b>	Fax #	

March 24, 1994

Senator Drue Pearce  
Alaska State Legislature

Re: SB 223 Tax Credits & Gifts to Public Broadcasting

I strongly oppose SB 223, Tax Credits and Gifts to Public Broadcasting.

Public Broadcasters in Alaska are already heavily subsidized with State dollars. Public Broadcasters generally have better equipment and higher paid staff than their commercial counterparts.

Passage of SB 223 will encourage businesses to move their advertising and public relations budgets from commercial stations onto the Alaska Public Radio Network and public radio and television stations. Presently, a business spending one dollar on KFQD and KWHL receives an equivalent value, however, SB 223 will allow a return of one dollar plus tax credits of up to 9.4% by moving to "enhanced underwriting" on APRN and public stations. This will put an unreasonable hardship on my stations which already compete with non-profit, non-taxpaying, State-subsidized networks. Recently, APRN and public stations have begun to compete in earnest with commercial stations in communities where both exist.

Additionally, public stations receive approximately 44% of their budgets from memberships and donated goods and services. Under SB 223 the State may soon needlessly be crediting corporate tax revenues by a similar amount. This could double the State's contribution to public broadcasting.

Senator Pearce please stop this unusually generous tax break for APRN and public broadcasting. Instead of passage of SB 223, I would rather see efficiencies within Alaskan public broadcasting.

Respectfully,

*Dennis W. Bockey*  
 Dennis W. Bockey  
 General Manager

# FISCAL NOTE

STATE OF ALASKA  
1994 LEGISLATIVE SESSION

BI

Bill Version: SSSB 223

(S) Publish Date: 3-2-94

Revision Date:  
Title: Tax Credit: Gifts to Public Broadcasting

Dept. Affected: Revenue  
BRU: Revenue Operations  
Component: Income and Excise Audit

Sponsor: Senator Taylor  
Requestor: (S) CRA

COMPONENT SERIAL NO. 113

**Expenditures/Revenues:** (Thousands of Dollars)

OPERATING	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>CAPITAL</b>						

REVENUE FUND SOURCE: General	(**)	(**)	(**)	(**)	(**)	(**)
------------------------------	------	------	------	------	------	------

**FUNDING:** (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**POSITIONS:**

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY94) impact: \$ 0

**ANALYSIS:** (Attach a separate page if necessary.)  
  
(\*\*) See Attached

Prepared by: Larry E. Meyers Phone: 465-2320  
 Division: Income and Excise Audit Date: March 1, 1994  
 Approved by Commissioner: Darrel J. Rexwinkel Date: March 1, 1994  
 Agency: Department of Revenue

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### Bill Analysis

This bill authorizes taxpayers to claim a credit against taxes due for cash contributions to private nonprofit corporations that are licensed as a public broadcasting station in the state. The credit, not to exceed \$150,000, may be claimed against the following tax types:

- Corporation Net Income (AS 43.20)
- Oil and Gas Production (AS 43.55)
- Oil and Gas Property (AS 43.56)
- Mining License (AS 43.65)
- Fisheries Business (AS 43.75)

During the taxpayer's tax year, credits claimed cannot be combined to exceed \$150,000.

This bill takes effect January 1, 1995.

### Revenue

Total amount of credits will vary each year depending on contributions made by taxpayers. Although it is not likely that all taxpayers will make contributions to reach the maximum \$150,000 credit allowed under this bill and have tax liabilities to the extent of the credit, following is the maximum impact on revenue assuming that the top 10% of taxpayers claim the maximum credit allowed (except that all oil and gas taxpayers would claim credits).

<i>Tax Type</i>	<i># Taxpayers</i>	<i>Total Credits (# Taxpayers x \$150,000)</i>
Corporation Net Income	685	\$102,750,000
Oil and Gas Production and Property	30	4,500,000
Mining License	50	7,500,000
Fisheries Business	50	7,500,000
<b>Total</b>	<b>815</b>	<b>\$122,250,000</b>

313194  
(S) JUD  
THE N FIN

# FISCAL NOTE

STATE OF ALASKA  
1994 LEGISLATIVE SESSION

BILL NO. SB 223

Revision Date: \_\_\_\_\_ Dept. Affected: Revenue  
 Title: Tax Credit: Gifts to Public Broadcasting BRU: Revenue Operations  
 Component: Income and Excise Audit  
 Sponsor: Senator Taylor  
 Requestor: (S) CRA COMPONENT SERIAL NO. 113

**Expenditures/Revenues:** (Thousands of Dollars)

OPERATING	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	0.0	0.0	0.0	0.0	0.0	0.0

<b>CAPITAL</b>						
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<b>REVENUE FUND SOURCE: General</b>	(**)	(**)	(**)	(**)	(**)	(**)
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**FUNDING:** (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
<b>TOTAL</b>	0.0	0.0	0.0	0.0	0.0	0.0

**POSITIONS:**

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY94) impact: \$ 0

**ANALYSIS:** (Attach a separate page if necessary.)  
 (\*\*) See Attached

Prepared by: Larry E. Meyers Phone: 465-2320  
 Division: Income and Excise Audit Date: March 1, 1994  
 Approved by Commissioner: Darrel J. Rexwinkel Date: March 1, 1994  
 Agency: Department of Revenue

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SB 223

SB 223

Tax Credit: Gifts to Public Broadcasting

March 1, 1994

Page 2 of 2

### Bill Analysis

This bill authorizes taxpayers to claim a credit against taxes due for cash contributions to private nonprofit corporations that are licensed as a public broadcasting station in the state. The credit, not to exceed \$150,000, may be claimed against the following tax types:

Corporation Net Income (AS 43.20)

Oil and Gas Production (AS 43.55)

Oil and Gas Property (AS 43.56)

Mining License (AS 43.65)

Fisheries Business (AS 43.75)

During the taxpayer's tax year, credits claimed cannot be combined to exceed \$150,000.

This bill takes effect January 1, 1995.

### Revenue

Total amount of credits will vary each year depending on contributions made by taxpayers. Although it is not likely that all taxpayers will make contributions to reach the maximum \$150,000 credit allowed under this bill and have tax liabilities to the extent of the credit, following is the maximum impact on revenue assuming that the top 10% of taxpayers claim the maximum credit allowed (except that all oil and gas taxpayers would claim credits).

<b>Tax Type</b>	<b># Taxpayers</b>	<b>Total Credits (# Taxpayers x \$150,000)</b>
Corporation Net Income	685	\$102,750,000
Oil and Gas Production and Property	30	4,500,000
Mining License	50	7,500,000
Fisheries Business	50	7,500,000
<b>Total</b>	<b>815</b>	<b>\$122,250,000</b>

317194  
 (S) JUD  
 THEN FIN

# FISCAL NOTE

STATE OF ALASKA  
 1994 LEGISLATIVE SESSION

BILL NO. SSSB 223

Revision Date: \_\_\_\_\_ Dept. Affected: Revenue  
 Title: Tax Credit: Gifts to Public Broadcasting BRU: Revenue Operations  
 Component: Income and Excise Audit  
 Sponsor: Senator Taylor  
 Requestor: (S) CRA COMPONENT SERIAL NO. 113

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

CAPITAL						
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REVENUE FUND SOURCE: General	(**)	(**)	(**)	(**)	(**)	(**)
------------------------------	------	------	------	------	------	------

FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY94) impact: \$ 0

ANALYSIS: (Attach a separate page if necessary.)

(\*\*) See Attached

Prepared by: Larry E. Meyers Phone: 465-2320  
 Division: Income and Excise Audit Date: March 2, 1994  
 Approved by Commissioner: Darrel J. Rexwinkel Date: March 2, 1994  
 Agency: Department of Revenue

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## Bill Analysis

This bill amends current statutes, which authorize taxpayers to claim tax credits for contributions made to educational institutions, to incorporate contributions made to private nonprofit, noncommercial public Alaska educational radio or television networks or stations. Under this bill, credits for cash contributions made to educational institutions and public broadcasting may be claimed against the following tax types:

- Corporation Net Income (AS 43.20)
- Oil and Gas Production (AS 43.55)
- Oil and Gas Property (AS 43.56)
- Mining License (AS 43.65)
- Fisheries Business (AS 43.75)

Credits are computed by taking 50% of the first \$100,000 in contributions and 100% of the next \$100,000 in contributions. The maximum credit allowed is \$150,000. During the taxpayer's tax year, total credits claimed cannot be combined overall to exceed \$150,000.

This bill takes effect January 1, 1995.

## Revenue

Total amount of credits will vary each year depending on contributions made by taxpayers. Although it is not likely that all taxpayers will make contributions to reach the maximum \$150,000 credit allowed under this bill and have the necessary tax liabilities to apply the credit, following is the maximum impact on revenue assuming that the top 10% of taxpayers claim the maximum credit allowed. It has been presumed that all oil and gas taxpayers would claim their maximum allowable credits.

<b>Tax Type</b>	<b># Taxpayers</b>	<b>Total Credits (# Taxpayers x \$150,000)</b>
Corporation Net Income	685	\$102,750,000
Oil and Gas Production and Property	30	4,500,000
Mining License	50	7,500,000
Fisheries Business	50	7,500,000
<b>Total</b>	<b>815</b>	<b>\$122,250,000</b>

3/3/94  
(S) JUD  
THEN FIN

# FISCAL NOTE

STATE OF ALASKA  
1994 LEGISLATIVE SESSION

BILL NO. SB 223

Revision Date: \_\_\_\_\_ Dept. Affected: Administration  
 Title: "An Act authorizing credits against certain BRU: Public Broadcasting Commission  
taxes for broadcasting...." Component: Public Broadcasting Commission  
 Sponsor: Taylor  
 Requestor: (S) CRA COMPONENT SERIAL NO. 77

**Expenditures/Revenues**

(Thousands of Dollars)

OPERATING EXPENDITURES	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES	0.0	0.0	0.0	0.0	0.0	0.0
TRAVEL	0.0	0.0	0.0	0.0	0.0	0.0
CONTRACTUAL	0.0	0.0	0.0	0.0	0.0	0.0
SUPPLIES	0.0	0.0	0.0	0.0	0.0	0.0
EQUIPMENT	0.0	0.0	0.0	0.0	0.0	0.0
LAND & STRUCTURES	0.0	0.0	0.0	0.0	0.0	0.0
GRANTS, CLAIMS	0.0	0.0	0.0	0.0	0.0	0.0
MISCELLANEOUS	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>CHANGE IN REVENUES ( )</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**FUND SOURCE**

(Thousands of Dollars)

1002 Federal Receipts	0.0	0.0	0.0	0.0	0.0	0.0
1003 GF Match	0.0	0.0	0.0	0.0	0.0	0.0
1004 GF	0.0	0.0	0.0	0.0	0.0	0.0
1005 GF/Program Receipts	0.0	0.0	0.0	0.0	0.0	0.0
1006 GF/MHTIA	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Estimate of current year (FY94) cost: none

**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)

Prepared by: Doug Samimi-Moore  
 Division: Alaska Public Broadcasting Commission  
 Approved by Commissioner: Nancy Bear Usery  
 Agency: Administration

Phone: 465-2846  
 Date: \_\_\_\_\_  
 Date: 3/28/94

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# SENATE COMMITTEE REPORT

*Just*

DATE: 3/2/94

FURTHER: Finance

DATE TURNED INTO OFFICE: 3/14/94

Judiciary Committee considered . SPONSOR SUBSTITUTE FOR SENATE BILL NO. 223

"An Act relating to credits against certain taxes for contributions to certain public educational radio and television networks and stations; and providing for an effective date."

and recommends:

- may do p*
- [ ] replace with \_\_\_\_\_ CS \_\_\_\_\_ ( )
- or [ ] adopt previous \_\_\_\_\_ CS \_\_\_\_\_ ( )
- [ ] attaches amendment(s)

- [ ] same title
- [ ] new title
- [ ] technical title change (HB only)

[ ] adopts \_\_\_\_\_ Letter of Intent

[ ] further referral to the \_\_\_\_\_

[ ] do pass

[ ] do not pass

[ ] no recommendation

[ ] individual recommendations

**NEW FISCAL NOTES**

Department	Date	Zero	Fiscal

**PREVIOUS FISCAL NOTES**

Department	Date	Zero	Fiscal
<i>Admin</i>	<i>3/2/94</i>	<input checked="" type="checkbox"/>	
<i>Revenue</i>		<input checked="" type="checkbox"/>	

[ ] Appropriation No Fiscal Note

**DO PASS:**

*Stephanie Little*

*Ben ...*

*[Signature]*

**OTHER RECOMMENDATIONS:**

*Check Only (Do Not Pass)*

*Admin L. Taylor Do Pass*

Chair: Signature and Recommendation

**SENATE COMMITTEE REPORT**  
FIRST COMMITTEE OF REFERRAL

*JK*

DATE: 1/10/94  
2/22/94--SS introduced

FURTHER: Judiciary  
Finance

Date of 5-Day Notice: 2/24/94  
(in accordance with Uniform Rule 23)

DATE TURNED INTO OFFICE: 3-2-94

CRA Committee considered SS SENATE BILL NO. 223

"~~An Act~~ authorizing credits against certain taxes for contributions for public broadcasting purposes and providing for an effective date."

*+ rpts it back as plus*

and recommends:

- replace with \_\_\_\_\_ CS \_\_\_\_\_ ( )
- attaches amendment(s)
- adopts \_\_\_\_\_ Letter of Intent
- further referral to the \_\_\_\_\_

- same title
- new title
- technical title change (HB only).

- do pass
- do not pass
- no recommendation

*2 pfn*

individual recommendations

FISCAL NOTE INFORMATION

Department	Date	Zero	Fiscal
DOA	2/28/94	0	
DOE	3/1/94	0	

Department	Date	Zero	Fiscal

- Appropriation No Fiscal Note
- Governor's Bill with Previous Fiscal Notes (enter information above)

DO PASS:

*Admin. Taylor*

OTHER RECOMMENDATIONS:

*(2) Steven D. Leman NR.*  
*(2) Karl J. Zharoff No Rec -*

*Carol E. O'Connell Do Pass*

Chair Signature and Recommendation