

HB

269

Revision Date: _____ Dept. Affected: Revenue
 Title: Tax Credit: Gifts to Public Broadcasting BRU: Audit Operations
 Component: Income and Excise Audit
 Sponsor: Rep. Ivan, Bunde
 Requestor: (H) STA COMPONENT SERIAL NO. 113

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 96	FY 97	FY 98	FY 99	FY 00	FY 01
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL						
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REVENUE FUND SOURCE: GF	0.0	(3,578.0)	(3,578.0)	(3,578.0)	(3,578.0)	(3,578.0)
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FUNDING: (Thousands of Dollars)

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

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current (FY95) impact \$ 0.0

ANALYSIS: (Attach a separate page if necessary)

(See Attached Analysis)

Prepared by: Robert N. Bartholomew, Deputy Director *Robert N. Bartholomew* Phone: 465-2320
 Division: Income and Excise Audit Date: 3/24/95
 Approved by Commissioner: *[Signature]* Date: 3/24/95
 Agency: Department of Revenue

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Bill Analysis

This bill would expand Alaska education credit statutes which provide for a tax credit for contributions made to an Alaska university or college as follows:

- **Expanded Base:** Taxpayers would be allowed to claim a credit for contributions to an Alaska public radio or television network in addition to a university or college.
- **Increased Credit:** The maximum credit would increase by \$300,000, from the current \$150,000 to \$450,000.

HB 269, in its current form, does not necessarily foster the bill's intent of providing an incentive for businesses to make contributions to public radio and television networks because the bill does not segregate requirements for public radio and television network contributions from Alaska education contributions. Rather, public radio and television credit language is incorporated into existing sections for Alaska education credits and therefore, it would be at a taxpayer's discretion to pick and choose between Alaska education or public radio and television contributions. Under this bill, it is possible for a taxpayer to claim the maximum credit from contributions to only an Alaska university or college. The department recommends that the bill be amended if this result is contrary to the legislative intent.

A tax credit claimed under this bill could be applied against a taxpayer's tax liability under the following tax types: corporation income (AS 43.20), oil and gas production (AS 43.55), oil and gas property (AS 43.56), mining license (AS 43.65), and fisheries business (AS 43.75). The credit claimed under one of the tax types may not be claimed as a credit under another tax type and when combined, may not exceed \$450,000.

For income tax purposes under AS 43.20, a contribution claimed as a credit may not also be taken as a charitable contribution deduction.

For purposes of production, property, and fisheries business credits, a contribution might qualify for the credit but would not qualify as a deduction because they are not income based. A contribution that qualifies for a credit under those provisions and AS 43.65 may, however, also qualify as a deduction for the same period for income tax purposes.

The mining tax in AS 43.65 is determined by reference to the income from the mining property and the statute is silent whether both a credit and a deduction against the same tax is allowed. The Division has interpreted AS 43.65 as precluding a deduction for charitable contributions. That interpretation has been disputed and is proceeding through the administrative appeal process.

The department recommends that the bill express the legislative intent regarding whether contributions may be claimed as both credits and deductions against the same and other tax types.

This legislation would apply to tax years beginning after December 31, 1995.

Operating Costs

Department of Revenue does not anticipate any additional costs for administering the tax credit program under this bill. The Department would update its returns to allow for taxpayers to claim a credit for contributions to public radio and television networks.

Revenue

Total education credits claimed during FY 94 were approximately \$944,000. Assuming that there would be a direct correlation between credits claimed in FY 94 and the 200% rate of increase in the maximum credit allowed under this bill (from \$150,000 to \$450,000), the state would expect credits to increase by 200% or \$1,888,000.

According to data compiled from most recent reports submitted to Department of Administration's Public Broadcasting Commission, corporation contributions to public radio and television including the Alaska Public Radio Network (APRN) during the fiscal year ended June 30, 1993 were approximately \$1,690,000. Assuming that individual corporation contributions to public radio and television remain the same as for FY 93 and that corporations also make Alaska education contributions greater the \$100,000, credits under this bill would increase by \$1,690,000 (100% of \$1,690,000).

Given the assumptions above, the combined revenue impact of this bill would be a reduction in General Fund revenue of **\$3,578,000** (\$1,888,000 + \$1,690,000).

This bill would apply to tax years beginning after December 31, 1995. Since corporation, fisheries business, and mining license taxpayers file annual returns, the first returns for which a credit could be claimed (calendar year 1996) will not be due until April 1997. Accordingly, any revenue reduction from this bill would not be realized until FY 97.

FISCAL USE COMMITTEE REPORT

(7)

Date Referred: March 20, 1995

FURTHER REFERRALS:

Finance

Date of Committee Action March 30

The STATE AFFAIRS Committee considered:

HB 269

HOUSE BILL NO. 269

TAX CREDIT: GIFTS TO PUBLIC BROADCASTING

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

recommends it be replaced the same title
 with the following committee substitute _____ a new title

additional referral to _____ Committee

attached amendment(s)

ADOPTS: _____ Letter of Intent

ATTACHES NEW FISCAL NOTE(S): (Dept)

APPROVES PREVIOUS: (Dept/Date)

fiscal note(s) _____

fiscal note(s) _____

zero fiscal note(s) Revenue

zero fiscal note(s) _____

SIGNING WITH RECOMMENDATIONS	DP	DNP	NR	AM
<i>Jeanette James</i>	✓			
<i>Bob Williams</i>	✓			
<i>Caren Robinson</i>	✓			
<i>Lu Ann</i>	✓			
<i>Scott Denny</i>	✓			
<i>Paul R. Porter</i>	✓			

CHAIR'S SIGNATURE *Jeanette James*

Alaska State House of Representatives
House District 39



Session
Alaska State Capital
Juneau, Alaska 99801-1182
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Representative Ivan M. Ivan

MEMORANDUM

TO: Representative Jeannette James, Chair
House State Affairs Committee

FROM: Representative Ivan M. Ivan *Ivan*

DATE: March 20 1995

RE: Request for Scheduling of House Bill 269

I respectfully request the scheduling of House Bill 269: Tax Credit: Gifts to Public Broadcasting, before the House State Affairs Committee at your earliest possible convenience.

This bill would provide for a tax credit for contributions made to instate public educational radio and television networks and stations. The credit is limited to \$500,000; 50% of the first \$100,000 in contributions and 100% of contributions over \$100,000, not to exceed a total of \$500,000.

With cuts to public broadcasting proposed this session, I believe it is imperative we present options to entities such as public broadcasting to make up for any general fund reductions. The tax credit provides one of those options.

Thank you for your consideration of my request. Backup material for this bill will be forthcoming. Please contact my aide, Tom Wright, if you require further information or if you have any questions.

IMI/tw

9-LS0937G
Chenoweth
3/24/95

CS FOR HOUSE BILL NO. 269()
IN THE LEGISLATURE OF THE STATE OF ALASKA
NINETEENTH LEGISLATURE - FIRST SESSION

BY

Offered:
Referred:

Sponsor(s): REPRESENTATIVES IVAN, Bunde

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to credits against certain taxes for contributions to certain public
2 educational radio and television networks and stations and to endowments for
3 public educational radio and television networks and stations, and increasing the
4 amounts that may be claimed as credits against certain state taxes; and providing
5 for an effective date."

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

7 * Section 1. PURPOSE. This Act extends the credits authorized by ch. 58, SLA 1987,
8 ch. 71, SLA 1991, and ch. 21, SLA 1994, against each of the following state taxes for
9 contributions made to instate public educational radio and television networks and stations and
10 to endowments established to benefit those public educational radio and television stations:

- 11 (1) the insurance premium tax (AS 21.09.210) and the tax on title insurance
- 12 premiums (AS 21.66.110);
- 13 (2) Alaska Net Income Tax (AS 43.20);
- 14 (3) Oil and Gas Properties Production Tax (AS 43.55);

1 (4) Oil and Gas Exploration, Production, and Pipeline Transportation Property
2 Tax (AS 43.56);

3 (5) Mining License Tax (AS 43.65);

4 (6) Fisheries Taxes (AS 43.75).

5 * Sec. 2. AS 21.89.070(a) is amended to read:

6 (a) Subject to (c) of this section, a [A] taxpayer is allowed as a credit against
7 the tax due under AS 21.09.210 or AS 21.66.110 the taxpayer's [FOR] cash
8 contributions for direct instruction, research, and educational support purposes, including
9 library and museum acquisitions, and contributions to endowment, that are accepted by
10 a nonprofit, public or private, Alaska two-year or four-year college or university
11 accredited by a regional accreditation association or that are accepted by an Alaska
12 university foundation that supports a university or college that could receive a
13 contribution for which a taxpayer may obtain a credit under this section, and the
14 taxpayer's cash contributions accepted by a nonprofit, noncommercial public Alaska
15 educational radio or television network or station and contributions to endowments
16 established to benefit those networks and stations. The amount of the credit is the
17 lesser of

18 (1) an amount equal to

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

20 (B) 100 percent of the next \$400,000 [\$100,000] of contributions;

21 or

22 (2) 50 percent of the taxpayer's tax liability under this title.

23 * Sec. 3. AS 21.89.070(c) is amended to read:

24 (c) In each tax year, contributions [A CONTRIBUTION] claimed as a credit
25 under this section

26 (1) may not be claimed as a credit under more than one provision of this
27 title; and

28 (2) may not, when combined with credits taken during the taxpayer's tax
29 year under AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.75.018,
30 exceed \$450,000 [\$150,000].

31 * Sec. 4. AS 43.20.014(a) is amended to read:

32 (a) Subject to (d) of this section, for [FOR] cash contributions accepted for

1 direct instruction, research, and educational support purposes, including library and
 2 museum acquisitions, and contributions to endowment, by an Alaska university
 3 foundation or by a nonprofit, public or private, Alaska two-year or four-year college
 4 accredited by a regional accreditation association, and for contributions accepted by
 5 a nonprofit, noncommercial public Alaska educational radio or television network
 6 or station and contributions to endowments established to benefit those stations,
 7 a taxpayer is allowed as a credit against the tax due under this chapter

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

9 (2) 100 percent of the next \$400,000 [\$100,000] of contributions.

10 * Sec. 5. AS 43.20.014(d) is amended to read:

11 (d) In each tax year, contributions [A CONTRIBUTION] claimed as a credit
 12 under this section

13 (1) may not be claimed as a credit under another provision of this title;

14 (2) may not also be allowed as a deduction under 26 U.S.C. 170 against
 15 the tax imposed by this chapter; and

16 (3) may not, when combined with credits taken during the taxpayer's
 17 tax year under AS 21.89.070, AS 43.55.019, AS 43.56.018, AS 43.65.018, or
 18 AS 43.75.018, exceed \$450,000 [\$150,000].

19 * Sec. 6. AS 43.55.019(a) is amended to read:

20 (a) Subject to (d) of this section, for [FOR] cash contributions accepted for
 21 direct instruction, research, and educational support purposes, including library and
 22 museum acquisitions, and contributions to endowment, by an Alaska university
 23 foundation or by a nonprofit, public or private, Alaska two-year or four-year college
 24 accredited by a regional accreditation association, and for contributions accepted by
 25 a nonprofit, noncommercial public Alaska educational radio or television network
 26 or station and contributions to endowments established to benefit those stations,

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

28 (1) 50 percent of contributions of not more than \$100,000; and

29 (2) 100 percent of the next \$400,000 [\$100,000] of contributions.

30 * Sec. 7. AS 43.55.019(d) is amended to read:

31 (d) In each tax year, contributions [A CONTRIBUTION] claimed as a credit

1 under this section may not

2 (1) be claimed as a credit under another provision of this title; and

3 (2) when combined with credits taken during the taxpayer's tax year
4 under AS 21.89.070, AS 43.20.014, AS 43.56.018, AS 43.65.018, or AS 43.75.018,
5 exceed \$450,000 [\$150,000].

6 * Sec. 8. AS 43.56.018(a) is amended to read:

7 (a) Subject to (d) of this section, for [FOR] cash contributions accepted for
8 direct instruction, research, and educational support purposes, including library and
9 museum acquisitions, and contributions to endowment, by an Alaska university
10 foundation or by a nonprofit, public or private, Alaska two-year or four-year college
11 accredited by a regional accreditation association, and for contributions accepted by
12 a nonprofit, noncommercial public Alaska educational radio or television network
13 or station and contributions to endowments established to benefit those stations,
14 the owner of property taxable under this chapter is allowed as a credit against the tax
15 due under this chapter

16 (1) 50 percent of contributions of not more than \$100,000; and

17 (2) 100 percent of the next \$400,000 [\$100,000] of contributions.

18 * Sec. 9. AS 43.56.018(d) is amended to read:

19 (d) In each tax year, contributions [A CONTRIBUTION] claimed as a credit
20 under this section may not

21 (1) be claimed as a credit under another provision of this title; and

22 (2) when combined with credits taken during the taxpayer's tax year
23 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.65.018, or AS 43.75.018,
24 exceed \$450,000 [\$150,000].

25 * Sec. 10. AS 43.65.018(a) is amended to read:

26 (a) Subject to (d) of this section, for [FOR] cash contributions accepted for
27 direct instruction, research, and educational support purposes, including library and
28 museum acquisitions, and contributions to endowment, by an Alaska university
29 foundation or by a nonprofit, public or private, Alaska two-year or four-year college
30 accredited by a regional accreditation association, and for contributions accepted by
31 a nonprofit, noncommercial public Alaska educational radio or television network

1 or station and contributions to endowments established to benefit those stations.

2 a person engaged in the business of mining in the state is allowed as a credit against
3 the tax due under this chapter

4 (1) 50 percent of contributions of not more than \$100,000; and

5 (2) 100 percent of the next \$400,000 [\$100,000] of contributions.

6 * Sec. 11. AS 43.65.018(d) is amended to read:

7 (d) In each tax year, contributions [A CONTRIBUTION] claimed as a credit
8 under this section may not

9 (1) be claimed as a credit under another provision of this title; and

10 (2) when combined with credits taken during the taxpayer's tax year
11 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.56.018, or AS 43.75.018,
12 exceed \$450,000 [\$150,000].

13 * Sec. 12. AS 43.75.018(a) is amended to read:

14 (a) Subject to (d) of this section, for [FOR] cash contributions accepted for
15 direct instruction, research, and educational support purposes, including library and
16 museum acquisitions, and contributions to endowment, by an Alaska university
17 foundation or by a nonprofit, public or private, Alaska two-year or four-year college
18 accredited by a regional accreditation association, and for contributions accepted by
19 a nonprofit, noncommercial public Alaska educational radio or television network
20 or station and contributions to endowments established to benefit those stations,

21 a person engaged in a fisheries business is allowed as a credit against the tax due
22 under this chapter

23 (1) 50 percent of contributions of not more than \$100,000; and

24 (2) 100 percent of the next \$400,000 [\$100,000] of contributions.

25 * Sec. 13. AS 43.75.018(d) is amended to read:

26 (d) In each tax year, contributions [A CONTRIBUTION] claimed as a credit
27 under this section may not

28 (1) be claimed as a credit under another provision of this title; and

29 (2) when combined with credits taken during the taxpayer's tax year
30 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.56.018, or AS 43.65.018,
31 exceed \$450,000 [\$150,000].

- 1 * Sec. 14. This Act applies to tax years beginning after the December 31 that precedes the
2 effective date of this Act.
- 3 * Sec. 15. This Act takes effect January 1, 1996.

Alaska State House of Representatives
House District 39

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Alaska State Capital
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Representative Ivan M. Ivan

SECTIONAL ANALYSIS for HOUSE BILL 269

Section 1: Purpose statement. Describes which state taxes credits may be applied against for contributions to instate public educational radio and television networks and stations and to endowments to benefit public educational radio and television stations.

Section 2: Extends tax credits for public broadcasting from the insurance premium tax and the tax on title insurance premiums. Increases the maximum credits under the insurance premium tax and the tax on title insurance premiums to \$450,000 or 50% of the taxpayer's tax liability. This is a new credit.

Section 3: Explains that contributions claimed as a credit under AS 21.89.070 may not exceed \$450,000 and may not be claimed as a credit under more than one provision of this title.

Section 4: Extends tax credits for public broadcasting from the Alaska Net Income Tax program (AS 43.20). Increases the contributions to \$500,00 for all programs eligible to receive these contributions.

Section 5: Explains that contributions claimed as a credit under AS 43.20.014 may not exceed \$450,000 and may not be claimed as a credit under more than one provision of this title.

Section 6: Extends tax credits for public broadcasting from the Oil and Gas Properties Production Tax program (AS 43.55). Increases the contributions to \$500,00 for all programs eligible to receive these contributions.

Section 7: Explains that contributions claimed as a credit under AS 43.55.019 may not exceed \$450,000 and may not be claimed as a credit under more than one provision of this title.

Section 8: Extends tax credits for public broadcasting from the Oil and Gas Exploration, Production and Pipeline Transportation Property Tax program (AS 43.56). Increases the contributions to \$500,00 for all programs eligible to receive these contributions.

Akiachak • Akiak • Aleknagik • Atmautluak • Bethel • Chefornak • Clark's Point • Dillingham • Eek • Ekuk • Ekwok • Goodnews Bay • Kasigluk • Kipnuk • Koliganek • Kongiganak • Kwethluk • Kwigillingok • Manokotak • Napaktak • Napaskuak • New Stuyahok • Nunapitchuk • Oscarville • Platinum • Portage Creek • Quinhagak • Togiak • Tuntutulak • Twin Hills

Section 9: Explains that contributions claimed as a credit under AS 43.56.018 may not exceed \$450,000 and may not be claimed as a credit under more than one provision of this title.

Section 10: Extends tax credits for public broadcasting from the Mining License Tax program (AS 43.65). Increases the contributions to \$500,00 for all programs eligible to receive these contributions.

Section 11: Explains that contributions claimed as a credit under AS 43.65.018 may not exceed \$450,000 and may not be claimed as a credit under more than one provision of this title.

Section 12: Extends tax credits for public broadcasting from the Fisheries Taxes program (AS 43.75). Increases the contributions to \$500,00 for all programs eligible to receive these contributions.

Section 13: Explains that contributions claimed as a credit under AS 43.75.018 may not exceed \$450,000 and may not be claimed as a credit under more than one provision of this title.

Section 14: Clarifies tax year application.

Section 15: Effective date of January 1, 1996.

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Representative Ivan M. Ivan

SPONSOR STATEMENT - HOUSE BILL 269

With reduced funding proposed for public broadcasting, I have introduced House Bill 269 to provide an alternative funding source and lessen the general fund demand for this service.

This legislation provides a tax credit for contributions made to instate public radio and television stations and networks. The credit to public broadcasting is limited to \$450,000; 50% of the first \$100,000 in contributions and 100% of contributions of the next \$400,000. The new limits also apply to the university system and library and museum acquisitions. The tax credit would be applied against a taxpayer's liability under the following tax types: the insurance premium tax (AS 21.09.210), tax on title insurance premiums (AS 21.66.110), corporation income (AS 43.20), oil and gas production (AS 43.55), oil and gas property (AS 43.56), mining license (AS 43.65) and fisheries business (AS 43.75). The credit claimed under one of the tax types may not be claimed under another tax type.

A different maximum for the insurance premium tax and the title insurance tax is established. An attached memorandum from Legislative Counsel Jack Chenoweth explains the limitation.

DIVISION OF LEGAL SERVICES
LEGISLATIVE AFFAIRS AGENCY
STATE OF ALASKA

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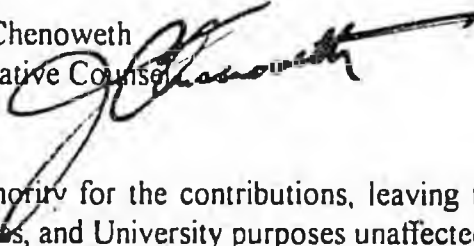
130 Seward Street, Suite 409
Juneau, Alaska 99801-2105

MEMORANDUM

March 23, 1995

SUBJECT: Draft CSHB 269 () (Work Order No. 9-LS0937\F)

TO: Representative Ivan Ivan
ATTN: Tom Wright

FROM: Jack Chenoweth
Legislative Counsel 

This bill draft splits the authority for the contributions, leaving the existing contribution schedules for museums, libraries, and University purposes unaffected, but adding a credit for contributions to public educational radio and television networks and stations and endowments established to support them.

Unlike the original bill, this draft expands the credit to cover contributions that may be claimed as credits against insurance tax-related sources under AS 21.89.070--specifically, the insurance premium tax, AS 21.09.210, and the title insurance premium tax, AS 21.66.110. For the credits against that pair of taxes only, a different maximum is established. That ceiling may be lower than is provided in credits against other taxes. The credit ceiling for contributions claims as credits against the insurance taxes is further limited to "50 percent of the taxpayer's liability under [AS 21]." That limitation was in place for contributions made for libraries, museums, and university purposes and I simply extended it to cover contributions for public educational radio and television networks and stations and endowments established to support them.

My recollection is that the "50 percent of the taxpayer's liability under [AS 21]" language was included when the credit was first authorized under AS 21.89.070(a) to reflect the fact that (1) revenue derived from the insurance taxes were not significant--certainly in no way approximated amounts received from the corporate income tax or the severance tax, for example--and (2) that, without that kind of ceiling, it might be possible for the taxpayer to claim the entire amount of tax liability as a credit, thereby leaving no return of revenue to the state. Those considerations prompted me to bring the ceiling concept forward into this draft committee substitute.

JBC:glc
95-260.glc

Talkeetna Community Radio, Inc.

P.O. Box 300
Talkeetna, Alaska 99676

Telephone (907)-733-1700
Fax (907)-733-1700

Honorable Representative Ivan Ivan
Room 503
Alaska State Capitol Building
Juneau, Alaska
1995

March 27,

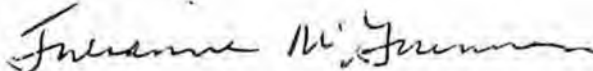
Dear Representative Ivan,

As a Public Broadcaster in a small rural Alaskan community, I strongly urge all Representatives on the House State Affairs and House Finance Committees to support House Bill Number 269 promoting legislation to allow tax credits for contributions to educational radio and television networks, stations, and endowments. In these lean fiscal times, I believe that such tax credit incentives are a logical, innovative and appropriate measure to insure that some vital educational services continue to be provided to the Alaskan public.

Many rural citizens who listen to educational radio in the Talkeetna, Trapper Creek, and surrounding communities also support such legislation, because their access to these services is increasingly threatened by a lean economic base and decreasing State funding.

Thank you for your support and attention to this issue.

Sincerely,



Julianne McGuinness
Station Manager
KTNA-FM



KYUK

BETHEL BROADCASTING, INC.

Pouch 468 Bethel, Alaska 99550 (907) 543-3131 Fax: 543-3130

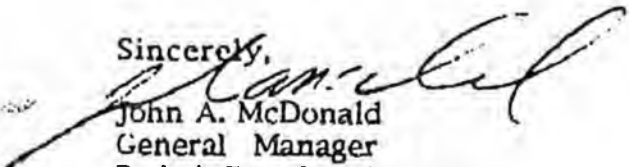
March 23, 1995

Representative Ivan Ivan
House of Representatives
State of Alaska
Juneau, AK 99811
FAX:465-2278

Dear Representative Ivan:

A quick note to give my support to HB 269, the Tax Credit bill for public broadcasting. The bill will give public broadcasting entities a tool to use to encourage corporate support of the service.
Thank you.

Sincerely,


John A. McDonald
General Manager
Bethel Broadcasting Inc.