

HB

364

<TARGET><BILL>HB 364</BILL><SUBJECT>HB
364</SUBJECT><COMM>HCRA27</COMM></TARGET>

27-LS1425\I
Nauman
3/27/12

CS FOR HOUSE BILL NO. 364(CRA)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SEVENTH LEGISLATURE - SECOND SESSION

BY THE HOUSE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

Offered:

Referred:

Sponsor(s): HOUSE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to a credit against the net income tax for a contribution made by a
2 taxpayer to a nonprofit organization that provides an emergency shelter for the
3 homeless or a facility for alcohol or drug detoxification."

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

5 * **Section 1.** AS 43.20 is amended by adding a new section to article 1 to read:

6 **Sec. 43.20.048. Homeless shelter and drug and alcohol treatment facility**
7 **contribution credit.** (a) A taxpayer is allowed a credit against the tax due under this
8 chapter for cash contributions accepted by a nonprofit organization in existence on
9 January 1, 2012, that qualifies for exemption from taxation under 26 U.S.C. 501(c)(3)
10 (Internal Revenue Code) and that operates principally to provide

- 11 (1) an emergency shelter for the homeless;
- 12 (2) a facility for alcohol or drug detoxification; or
- 13 (3) a combination of the programs described in (1) and (2) of this

14 subsection.

1 (b) The amount of the credit is the lesser of 50 percent of the amount of the
2 cash contribution or \$200,000.

3 (c) The department shall develop and implement procedures by which a
4 taxpayer may submit information regarding the taxpayer's proposed contribution to the
5 department and request a preliminary determination of whether the contribution
6 qualifies for the tax credit under this section. A preliminary determination by the
7 department that the contribution qualifies for the credit is binding, unless the
8 department determines that the taxpayer has made a material misrepresentation in the
9 taxpayer's submission.

10 (d) The commissioner shall, by January 1 of each year, provide to the
11 legislature a list of recipients of contributions, the total amount of contributions
12 reported, and the total amount of credit claimed under this section during the previous
13 calendar year.

14 (e) A contribution claimed as a credit under this section may not

15 (1) be the basis for a credit claimed under another provision of this
16 title; or

17 (2) also be allowed as a deduction under 26 U.S.C. 170 against the tax
18 imposed by this chapter.

19 (f) The credit under this section may not reduce a person's tax liability under
20 this chapter to below zero for any tax year. An unused credit or portion of a credit not
21 used under this section for a tax year may not be sold, traded, transferred, or applied in
22 a subsequent tax year.

23 * **Sec. 2.** AS 43.20.048 is repealed January 1, 2018.

ALASKA STATE LEGISLATURE
HOUSE COMMUNITY & REGIONAL AFFAIRS



**HB 364 Tax Credit for Contributions to Homeless Shelters & Detox
Facilities**

"An Act relating to a credit against the net income tax for a contribution made by a taxpayer to a nonprofit organization that provides an emergency shelter for the homeless or a facility for alcohol or drug detoxification."

High rates of domestic violence, alcohol & drug abuse, and homelessness continue to plague Alaska. The intent of HB 364 is to provide a tax credit for those businesses that donate capital to emergency shelters for the victims of domestic violence, the homeless or to facilities that provide alcohol and drug detoxification services. Creating a tax credit for businesses to fund Alaskan organizations that provide these services will promote philanthropic donations to help those suffering through violent situations and seeking recovery and suitable housing.

According to the Council on Domestic Violence & Sexual Assault, 58.6% of adult women in Alaska (or 144,881) experienced domestic violence in their lifetime. In addition, the D.A.R.E. organization states Alaskans spend approximately 614 million dollars on alcohol and drug dependency annually in Alaska. This cost includes law enforcement, emergency services, hospital services, correctional facilities, treatment services, and other associated costs. Domestic violence shelters, homeless shelters and drug and alcohol detoxification facilities providing emergency shelter are often faced with the need to expand facilities to provide for these populations of individuals. Businesses can play a role in meeting this need by donating funds towards capital projects and receiving a tax credit in return. The cost of homelessness is excessive. The estimated cost in Anchorage for a chronic homeless alcoholic is more than \$60,000 annually. The costs for these same services in rural communities are approximately three times more this rate.

HB 364 will allow business enterprises a tax credit limit up to \$200,000 for each company which qualifies for their funds donated. It is necessary that the State of Alaska creates this needed tax credit for businesses for their monetary donations to help shelters and facilities meet the needs of these individuals on their roads to independence and recovery.



LEGISLATIVE RESEARCH SERVICES

Alaska State Legislature
Division of Legal and Research Services
State Capitol, Juneau, AK 99801

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Memorandum

TO: Senator Donald Olson
FROM: Tim Spengler, Legislative Analyst
DATE: March 22, 2012
RE: Nonprofit Emergency Shelters and Detoxification Facilities in Alaska
LRS Report 12.254

You wished to know how many nonprofit service entities in Alaska provide either emergency shelters or alcohol and drug detoxification facilities. Additionally, you wanted to know if any states have enacted provisions similar to that in Alaska Senate Bill 223, which provides net income tax credits for contributions made to nonprofit organizations providing such services.

Briefly, we identified 36 nonprofit emergency shelters and four alcohol and drug detoxification facilities in Alaska.¹ Twenty of the 36 shelters we identified are specifically for women and children. In Table 1, on the following page, we list the entities that we identified along with the communities they serve. Please note that while we attempted to provide a complete list of such entities it is possible that some shelters eluded us.

We found a few states that have enacted legislation with provisions somewhat similar to those of SB 223. Michigan and Missouri both provide tax credits to businesses that contribute to homeless shelters, and Idaho and Missouri allow for credits for contributions to drug or alcohol abuse facilities. We attach a document from the National Conference of State Legislatures that discusses these laws in detail.

We hope this is helpful. If you have questions or need additional information, please let us know.

¹ For this report we contacted many nonprofit entities around the state and perused numerous websites that compile such information such as Alaska 2-1-1, an online database of service providers in Alaska. Additionally, we contacted the Alaska Council on Domestic Violence; the Alaska Department of Commerce, Community, and Economic Development, which maintains a list of nonprofit entities in Alaska; and the National Conference of State Legislatures.

Table 1: Nonprofit Emergency Shelters and Drug and Alcohol Detoxification Facilities in Alaska

Service Provider	Shelter or Detox	Location
Anchorage Gospel Rescue Mission	Shelter	Anchorage
Abused Women's Aid in Crisis	Women and Children Shelter	Anchorage
Alaska Youth and Parent Foundation	Shelter	Anchorage
Brother Francis Shelter	Shelter	Anchorage
Clare House	Women and Children Shelter	Anchorage
Covenant House	Shelter	Anchorage
Ernie Turner Center	Detox	Anchorage
The Salvation Army Clitheroe Center	Detox	Anchorage
The Salvation Army McKinnell House	Shelter	Anchorage
Artic Women in Crisis	Women and Children Shelter	Barrow
Tundra Women's Coalition	Women and Children Shelter	Bethel
Cordova Family Resource Center	Women and Children Shelter	Cordova
Safe and Fear-Free Environment	Women and Children Shelter	Dillingham
Ralph Perdue Center	Detox	Fairbanks
Interior Alaska Center for Non-Violent Living	Women and Children Shelter	Fairbanks
Fairbanks Rescue Mission	Shelter	Fairbanks
Haines Christian Center	Shelter	Haines
South Peninsula Haven House	Women and Children Shelter	Homer
Rainforest Recovery	Detox	Juneau
Aiding Women in Abuse and Rape Emergencies	Women and Children Shelter	Juneau
Cornerstone Emergency Shelter	Shelter	Juneau
Glory Home	Shelter	Juneau
St. Vincent de Paul's	Shelter	Juneau
LeeShore Center	Women and Children Shelter	Kenai
Friendship Mission	Shelter	Kenai
Merritt Inn	Shelter	Kenai
Women in Safe Homes	Women and Children Shelter	Ketchikan
Park Avenue Temporary Housing	Shelter	Ketchikan
Kodiak Women's Resource and Crisis Center	Women and Children Shelter	Kodiak
Brother Francis Shelter Kodiak	Shelter	Kodiak
Maniilaq Family Crisis Center	Women and Children Shelter	Kotzebue
Bearing Sea Women's Group	Women and Children Shelter	Nome
Nome Emergency Shelter	Shelter	Nome
Alaska Family Services	Women and Children Shelter	Palmer
Valley Women's Resource Center	Women and Children Shelter	Palmer
Sitkans Against Family Violence	Women and Children Shelter	Sitka
Parker House	Women and Children Shelter	St. Paul Island
Unalaskan's Against Sexual Assault	Women and Children Shelter	Unalaska
Advocates for Victims of Violence	Women and Children Shelter	Valdez
Family Promise MatSu	Shelter	Wasilla

Sources: We contacted many nonprofit entities around the state and perused numerous websites that compile such information such as Alaska 2-1-1, an online database of service providers in Alaska. Additionally, we contacted the Alaska Council on Domestic Violence; the Alaska Department of Commerce, Community, and Economic Development, which maintains a list of nonprofit entities in Alaska; and the National Conference of State Legislatures. It is possible that there are other shelters in the state that our search did not unearth.

Attachment A

State Credits for Homeless Shelters and Drug and Alcohol Centers (Idaho, Michigan, and Missouri), provided by the National Conference of State Legislatures, March 2012

Credits for Homeless Shelters

Michigan

Michigan enacted a major tax reform package in 2011 that eliminated the Michigan Business Tax and replaced it with a corporate income tax. The corporate income tax, effective January 1, 2012, eliminated all credits, except for the small business credit. However, certain Michigan business taxpayers with certificated or awarded credits may continue using those credits once the corporate income tax is in place. Such taxpayers may elect to continue filing and paying under the MBT until the expiration of the previously-awarded certificated credits. (Sec. 206.680. M.C.L. ; Sec. 208.1107(1). M.C.L.) In other words, taxpayers may choose to keep paying the business tax instead of the corporate income tax if they want to use their credits.

Taxpayers may claim a credit against the Michigan business tax for contributions to shelters for homeless people, food kitchens, food banks, and similar entities. The credit may also be claimed against the personal income tax . The donee's primary purpose must be providing overnight accommodation, food, or meals to indigent people. Also, the contribution must be tax deductible under federal law. (Sec. 208.1427(1). M.C.L.) The credit was available against the former single business tax (SBT). (Sec. 208.38f(1). M.C.L.)

Credit amount: The credit equals 50% of the cash amount contributed by the taxpayer. (Sec. 208.1427(1). M.C.L. ; Sec. 208.38f(1). M.C.L.) However, the credit may not exceed the lesser of 5% of the taxpayer's tax liability for the tax year before claiming any credits or \$5,000. (Sec. 208.1427(2). M.C.L. ; Sec. 208.38f(2). M.C.L.)

Missouri

A tax credit is provided to a qualified business firm that contributes to nonprofit neighborhood organizations performing community services or economic development activities and provides job training or education, community services, crime prevention, physical revitalization, or economic development in an economically distressed or blighted area. (Sec. 32.110. RSMo. ¶90-373c; Sec. 32.105. RSMo. ¶90-373b; Sec. 32.115. RSMo. ¶90-373d) The credit is dependent on the annual approval by the Missouri Director of Revenue of the business firm's proposal setting forth the program. (Sec. 32.110. RSMo. ¶90-373c)

The credit also applies to firms that invest in affordable or market rate housing units for low-income persons, homeless assistance projects, and workfare renovation projects. (Sec. 32.105. RSMo. ¶90-373b; Sec. 32.111. RSMo. ¶90-373c-1; Sec. 32.117. RSMo. ¶90-373d-1) In order to qualify for the credit, a homeless assistance project must be in a city with a population of 400,000 or more that is located in more than one county and serves a mix of rural and urban counties. (Sec. 32.117. RSMo. ¶90-373d-1). Any business firm making a contribution to a neighborhood organization that devotes a significant part of its activities

to affordable or market rate housing assistance in Missouri is entitled to a credit. (Sec. 32.112. RSMo. ¶90-373c)

Credits for drug or alcohol abuse center

Missouri

Corporate taxpayers making contributions to certain youth opportunity and violence prevention programs are entitled to receive a credit against corporate income tax (excluding withholding taxes), general franchise tax, financial institutions franchise tax, or public utilities tax. (Sec. 135.460.3. RSMo. ¶91-993) The tax credit must be claimed to offset the taxes that become due in the taxpayer's tax period in which the contribution was made. (Sec. 135.460.4. RSMo. ¶91-993) The credit is apportioned to S corporation shareholders and the partners of a partnership in proportion to their share of ownership on the last day of the taxpayer's tax period. (Sec. 135.460.9. RSMo. ¶91-993)

The tax credit may only be claimed for contributions to public or private programs authorized to participate by the Missouri Department of Economic Development. Some of the programs qualifying include:

- the adopt-a-school program;
- employment programs;
- drug and alcohol abuse prevention training programs for youth; and
- the donation of property or equipment to schools.

With the exception of certain proposals for affordable housing and homeless assistance, the total amount of credit approved for all neighborhood assistance programs for a fiscal year may not exceed \$32 million, \$6 million of which must be credits allowed for youth opportunities and violence prevention. If the \$6 million in youth opportunities and violence prevention credits are not approved, then the remaining credits may be used for neighborhood assistance programs (see ¶12-085). (Sec. 32.115.2. RSMo. ¶90-373d)

Credit amount: The credit may be claimed in an amount equal to 30% for property and 50% for money contributed to the programs, not to exceed \$200,000 per tax year, per taxpayer. (Sec. 135.460.3. RSMo. ¶91-993) The amount of the credit claimed is not to exceed the amount of the taxpayer's liability in the tax year that the credit is claimed. (Sec. 135.460.4. RSMo. ¶91-993) The tax credit for employment, internship, and apprenticeship programs is one-half of the amount paid to the intern or apprentice in that tax year, but not to exceed \$10,000 per person. (Sec. 135.460.5. RSMo. ¶91-993)

Idaho

Idaho allows a corporate income tax credit for a charitable contribution to a number of nonprofit youth and rehabilitation facilities, including the Idaho Youth Ranch, Kinderhaven, the Women's and Children's Alliance, the North Idaho Children's Home, the Anchor House, the Children's Village, the Learning Lab, Inc., or to any other nonprofit youth and rehabilitation facility accredited by an organization recognized by Idaho. The credit may also be claimed for contributions to the Children's Home Society of Idaho, Inc., Gem Youth Services, Project Safe Place, Project P.A.T.C.H., Idaho Drug Free Youth Inc., Shepherd's Home Inc., or to any centers for independent living. Furthermore, contributions to the Hope House, Inc. or to any nonprofit substance abuse centers licensed by the state's Department of Health and Welfare are eligible for the credit. This credit is in addition to any other deduction to which the taxpayer may be eligible. (IC Sec. 63-3029C ; Rule 35.01.01.730)

Credit amount: The credit is limited to the lesser of 10% of the corporation's total income tax liability or \$500. (IC Sec. 63-3029C(2)) Only 50% of the aggregate contributions made to these youth and rehabilitation facilities located within Idaho qualify for the credit. The contribution must be made in cash or in kind during the tax year that the credit is claimed. Unpaid pledges do not qualify as contributions. (Rule 35.01.01.730)

Indiana –(repealed)

Drug and alcohol abuse prevention credit.— For taxable years beginning after December 31, 1989 and ending before December 31, 1993, a business firm authorized to do business in Indiana that established or maintained a drug and alcohol abuse prevention program for its employees was entitled to a tax credit if (1) the Division of Addiction Services approved the program and (2) the business firm had not previously received the credit. (IC 6-3.1-12-6; IC 6-3.1-12-1; IC 6-3.1-12-2; IC 6-3.1-12-11) There were no carryover provisions for any unused credit. (IC 6-3.1-12-10)

Louisiana- (repealed)

Employee alcohol and substance abuse treatment program.—Until June 30, 2000, employers were allowed a tax credit for the qualified treatment expenses for alcohol and substance abuse treatment paid or incurred on behalf of employees during the tax year. (Sec. 47:6010, La R.S.)

Revenue Sources Book

Alaska Department of Revenue – Tax Division



FALL 2011



Credits. E-1a

Summary of Alaska Tax Credits in Current Law (\$ millions)

Description of Credit	Credit Rate and Maximum Credit	Amount of Credit Claimed		
		FY 2009	FY 2010	FY 2011
Credits Applicable to the Oil and Gas Production Tax (see Note A)				
Exploration Incentive Credit, AS 38.05.160(l) A non-transferable credit for the cost of drilling or seismic work performed under a limited time period established by the Commissioner of the Department of Natural Resources.	Up to 50% of the cost of drilling or seismic work, not to exceed 50% of the tax liability to which it is being applied. This credit may also be applied against the state royalty.	\$0	\$0	\$0
Qualified Capital Expenditure Credit, AS 43.55.023(a) and (l) A transferable tax credit for qualified oil and gas capital expenditures in the state. Taken in lieu of exploration incentive credits under AS 43.55.025 and gas exploration credits under AS 43.20.043.	Credit is 20% of eligible expenditures, or 40% for well related expenses outside the North Slope. For credits earned for North Slope capital expenditures under AS 43.55.023 (a), no more than half the credit may be applied in a single calendar year.	\$381	\$585	\$840
Carried-Forward Annual Loss Credit, AS 43.55.023(b) A transferable credit for a carried-forward annual loss, as defined as a producer or explorer's adjusted lease expenditures that are not deductible in calculating production tax values for the calendar year.	Credit is 25% of the carried-forward annual loss. If a transferable credit certificate is applied for North Slope losses, not more than half may be taken in one year.	Totals Included in Qualified Capital Expenditure Credits above		
Small Producer / New Area Development Credit, AS 43.55.024(a) and (c) A non-transferable credit for oil and gas produced by small producers, defined as having average taxable oil and gas production of less than 100,000 BTU equivalent barrels per day, or for oil or gas produced on leases outside Cook Inlet and below 68 degrees North latitude, providing the producer has a positive tax liability on that production before the application of other credits. Credit is available until the later of 2016 or 9 years after first commercial production of oil and gas on the properties for which the credit applies.	Credit is 100% of tax liability for eligible oil and gas production. The credit is capped at \$12,000,000 annually under the small producer credit for producers with no more than 50,000 BTU equivalent barrels per day. The credit then phases out, reaching zero for producers with 100,000 or more BTU equivalent barrels per day. Under the new area development credit, credit is available up to \$8,000,000 per company annually.	\$21	\$34	\$38
Transitional Investment Expenditure Credit, AS 43.55.023(l) A non-transferable credit for qualified oil and gas capital expenditures incurred between March 31, 2001 and April 1, 2008. Only available to companies that did not have production in commercial quantities prior to January 1, 2008. Credit may not be used after December 31, 2013.	Credit is 20% of qualified oil and gas capital expenditures incurred between March 31, 2001 and April 1, 2008, not to exceed 10% of the capital expenditures incurred between March 31, 2006 and January 1, 2008.	Cannot be reported due to taxpayer confidentiality		
Alternative Credit for Exploration, AS 43.55.025 A transferable credit for expenditures for certain oil and gas exploration activities. Expires 7/1/2016.	Outside of Cook Inlet, credit is 40% for seismic costs outside an existing unit, 30% for drilling costs greater than 25 miles from an existing unit, 30% for pre-approved new targets greater than 3 miles from an existing well, and 40% for pre-approved new targets greater than 3 miles from a well and greater than 25 miles from an existing unit. For Cook Inlet, credit is 40% for seismic costs outside an existing unit, 30% for drilling costs greater than 10 miles from an existing unit, 30% for pre-approved new targets, and 40% for drilling costs that are greater than 10 miles from an existing unit and pre-approved new targets.	\$18	\$41	\$13

Note A: Credits under these programs are calculated and tracked on a calendar year basis. Totals represent CY 2009, 2010, and 2011.

Credits. E-1b

Summary of Alaska Tax Credits in Current Law (\$ millions)

Description of Credit	Credit Rate and Maximum Credit	Amount of Credit Claimed		
		FY 2009	FY 2010	FY 2011
Cook Inlet Jack-Up Rig Credit, AS 43.55.025(a)(5) and (l)				
A credit for exploration expenses for the first three wells drilled by the first jack-up rig brought in to Cook Inlet. Expenses only for drilling of wells from a jack-up rig for wells that test pre-Tertiary; all three wells must be drilled by unaffiliated parties.	Credit is 100% of costs for the first well up to \$25 million, 90% of costs for the second well up to \$22.5 million, and 80% of costs for the third well up to \$20 million. If exploration well is brought into production, operator shall repay 50% of the credit over ten years following production start-up.	Credit program began in 2011		
Credits Applicable to the Corporate Income Tax				
Internal Revenue Code Credits Adopted by Reference, AS 43.20.021				
Under Alaska's blanket adoption of the IRC, taxpayers can claim all federal incentive credits. Federal credits that refund other federal taxes are not allowed. Multistate taxpayers apportion their total federal incentive credits.	For most credits, credit is limited to 18% of the amount of the credit determined for federal income tax purposes which is attributable to Alaska.	Not tracked		
Gas Exploration and Development Credit, AS 43.20.043				
A non-transferable credit for qualified expenditures for exploration and development of non-North Slope natural gas reserves.	Credit is 25% of qualified expenditures for investment after January 1, 2010; investments in existing units qualify. Credit is capped at 75% of tax liability as calculated before applying other credits.	Cannot be reported due to taxpayer confidentiality		
Gas Storage Facility Credit, AS 43.20.046				
A credit for the costs incurred to establish a gas storage facility. Does not apply to gas storage related to a gas sales pipeline on the North Slope. Facility shall operate as a public utility regulated by the Alaska RCA with open access for 3rd parties. Effective for facilities placed into service between January 1, 2011 and December 31, 2015.	Credit is \$1.50 per thousand cubic feet of "working gas" storage capacity as determined by AOGCC. Maximum credit is the lesser of \$15 million or 25% of costs incurred to establish the facility.	Credit program began in 2011		
Film Production Credit, AS 43.96.030				
A transferable credit for expenditures on eligible film production activities in Alaska. Producer must spend at least \$100,000 in a consecutive 24-month period to qualify. Expires the earlier of 7/1/2013 or once \$100 million of credits have been approved.	Credit is 30% of eligible film production expenditures, plus an additional 10% credit for wages paid to Alaska residents, plus an additional 2% credit for filming in a rural area, plus an additional 2% credit for filming between October 1 and March 30. Program is capped at \$100 million for all projects.	\$0	<\$1	<\$1
Credits Applicable to Multiple Tax Programs				
Education Credit, AS 21.89.070 and .075, AS 43.20.014, AS 43.55.019, AS 43.56.019, AS 43.65.018, AS 43.75.018, AS 43.77.045 - Applicable to Corporate Income Tax, Fisheries Business Tax, Fishery Resource Landing Tax, Insurance Premium Tax, Mining License Tax, Oil and Gas Production Tax, Oil and Gas Property Tax				
A non-transferable credit for contributions to vocational educational programs, accredited Alaska universities or colleges for educational purposes or facilities, annual intercollegiate sports tournaments, AK Native educational programs, facilities that qualify under the Coastal American Partnership; under AS 21.89.075 contributions to the Alaska Fire Standards Council also qualify.	Credit is 50% of annual contributions up to \$100,000, 100% of the next \$200,000 and 50% of annual contributions beyond \$300,000. The credit cannot exceed \$5,000,000 annually across all eligible tax types. The credit at these rates is effective from January 1, 2011 until December 31, 2020, at which point the maximum credit for any taxpayer is \$150,000 per year.	\$2	\$2	\$3

Credits. E-1c

Summary of Alaska Tax Credits in Current Law (\$ millions)

Description of Credit	Credit Rate and Maximum Credit	Amount of Credit Claimed		
		FY 2009	FY 2010	FY 2011
Minerals Exploration Incentive Credit, AS 27.30.030, AS 43.20.044 - Applicable to Corporate Income Tax, Mining License Tax and Mineral Production Royalty				
A non-transferable credit for eligible costs of mineral or coal exploration activities. Credit must be used within 15 years.	Credit is 100% of allowable exploration costs with a maximum of \$20 million. Credit is limited to: (1) for mining license tax, the lesser of 50% of the MLT liability at the mining operation at which the exploration occurred or 50% of total MLT liability; (2) for corporate income tax, the lesser of 50% of the MLT liability at the mining operation at which the exploration occurred or 50% of total CIT liability, and (3) for mineral royalty, 50% of royalty liability from the mining operation at which the exploration activity occurred.	\$0	<\$1	<\$1
Credits Applicable to Fisheries Taxes				
Scholarship Contributions Credit, AS 43.75.032, AS 43.77.035 - Applicable to the Fisheries Business Tax and Fishery Resource Landing Tax				
A non-transferable credit for contributions to the A.W. "Winn" Brindle memorial education loan account established under AS 14.43.250.	Credit is 100% of contribution amount up to a maximum of 5% of tax liability.	<\$1	<\$1	<\$1
Salmon Product Development Credit, AS 43.75.035				
A non-transferable credit for eligible capital expenditures to expand value-added processing of Alaska salmon including ice-making machines. Credit expires December 31, 2015 and may be carried forward for three years.	Credit is 50% of qualified investment up to 50% of tax liability incurred for processing of salmon during the tax year.	\$3	\$4	\$2
Community Development Quota Credit, AS 43.77.040				
A non-transferable credit for contributions to an Alaska nonprofit corporation that are dedicated to fisheries industry-related expenditures. Credit is available only for fishery resources harvested under a community development quota (CDQ).	Credit is 100% of contribution amount up to a maximum of 45.45% of tax liability on fishery resources harvested under a CDQ.	\$0	<\$1	<\$1
Other Taxes Credit, AS 43.77.030				
A non-transferable credit for taxes paid to another jurisdiction on fishery resources landed in Alaska.	Credit is 100% of taxes paid with a maximum of 100% of the Alaska tax liability on the fishery resources.	Not tracked		
Total All Credits		\$436	\$870	\$700



March 20, 2012

The Honorable Cathy Munoz, Chair
House Community and Regional Affairs Committee
Alaska State House of Representatives
State Capitol Building
Juneau, AK 99801-1182

pb.
907 793.3600
fx.
907 793.3602
web.
CITCI.org

Dear Representative Munoz:

Cook Inlet Tribal Council (CITC) would like to thank the House Community and Regional Affairs Committee for introducing House Bill 364, relating to a credit against the net income tax for a contribution made by a taxpayer to a nonprofit organization that provides an emergency shelter for the homeless or a facility for alcohol or drug detoxification.

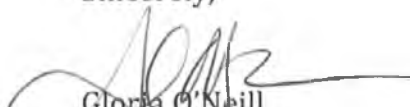
Alaska experiences a high degree of drug and alcohol abuse and the need for detoxification continues to grow. Homelessness is also a serious problem in numerous Alaska communities and many of the non-profits housing the homeless are exceeding their maximum capacity.

CITC has been providing drug and alcohol rehabilitation services for many years. We have operated the only continuously running medical detox unit in the Anchorage area for over ten years. Cook Inlet Tribal Council currently has the capacity to treat 12 detox clients per day, and operates at full capacity with a waiting list almost every day. CITC has the ability to treat social detox clients, but the need for medical detox is so great that the detox unit is typically full of patients in need of medical supervision. The ability to incentive donations with a state tax credit as proposed in HB 364 is likely to make the long-term sustainability of our detox unit a much stronger possibility.

By offering a tax credit for certain contributions to these 501(c) (3) organizations, hopefully it will encourage eligible Alaska businesses to provide greater donations for these types of services that assist Alaskans in need.

CITC supports the passage of HB 364 and hopes that the Alaska State Legislature will look favorably on this measure and take appropriate action to offer this financial tax incentive which will benefit eligible homeless shelters and detoxification facilities for drug and alcohol.

Sincerely,



Gloria O'Neill
President/CEO

COOK INLET TRIBAL COUNCIL
3600 SAN JERONIMO DRIVE
ANCHORAGE, ALASKA 99508

**JUNEAU
HOMELESS
COALITION**

Ending the hopelessness of homelessness.

March 27, 2012

Honorable Representative Cathy Munoz
State Capitol, Room 403
Juneau, AK 99801

Dear Representative Munoz:

We write today in support of the St. Vincent de Paul Society's Capital Budget Request for \$2,199,454 for the Smith Hall Studios project.

As you are aware, Juneau has one of the fastest growing senior populations in the state and Alaska has the fastest growing senior population in the U.S. Today, one half of all seniors rely solely on social security for their income. For those seniors, particularly the low-income single senior households targeted by this project, high Fair Market Rents and infinitesimal vacancy rates place decent affordable housing in Juneau out of their reach. Today, 188 single senior households are eligible for the 55 existing very low-income subsidized senior apartments. No low-income senior housing has been built in Juneau since 1998. The current waitlist is 67. Over the next decade, those 188 households will likely grow to 348.

This year the U.S. Department of Housing and Urban Development cancelled the capital construction programs that built tens of thousands of low-income senior and low-income disabled apartments over the last 50 years.

Smith Hall Studios is a game changer. This innovative project will deliver to market green, energy efficient housing for single seniors at a market rate they can afford *without subsidies*.

At this month's meeting, the Juneau Homeless Coalition was unanimous in its support of the Smith Hall Studios capital request. We strongly urge the highest possible priority for this project and stand ready to support it during the Capital Budget process.

Sincerely,



Scott Ciambor
Co-Chair, Juneau Homeless Coalition
HSS Planner - AMHB/ABAD
Alaska Mental Health Board &
Advisory Board on Alcoholism and Drug Abuse



Jorden Nigro,
Co-Chair, Juneau Homeless Coalition
Deputy Director - SAIL, Inc.

cc: Senator Egan
Representative Kerttula

Brother Francis Shelter

P.O. Box 670
Kodiak, Alaska 99615
(907) 486-5610

March 22, 2012

Representative Alan Austerman

Alaska State House District 36

State Capitol, Room 204

Juneau, AK 99801

Dear Representative Austerman,

Brother Francis Shelter Kodiak (BFSK) strongly supports the passing of House Bill 364. As you know, BFSK has been sheltering and feeding Kodiak's homeless for over twenty years. Last year we sheltered and/or fed 478 different individuals 10,475 times. We provided 23,961 meals.

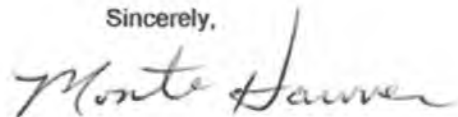
Many years ago BFSK learned the hard way that Government grants come and go. Since then, we have deliberately sought funding streams from many different sectors. We continue to diligently seek private funding of our operations. Without the private funding we receive, we would have to drastically cut back on services.

While we do receive grants to cover much of our costs of doing business, donations from the private sector funded 25% of our feeding and sheltering overhead last fiscal year. Small fundraisers bring in some of these funds, however the majority of private funding is received from appeals that are sent out to businesses and households several times yearly.

I have no doubt that House bill 364 would be a significant factor in elevating the dollars we receive from the business sector. If more private sector dollars are received, we stand a far less chance of having our services cut or eliminated due to loss of grant funds.

Please, do all you can to pass HB 364. We at Brother Francis Shelter would greatly appreciate it.

Sincerely,



Monte Hawver

Executive Director





Alaska Homeless Shelters

Anchorage Rescue Mission

2823 Tudor Road

Anchorage 563-5603 singles only

AWAIC

100 W. 13th Avenue

Anchorage 279-0100 (crisis)

279-9581 (office) abused women and children

Alaska Youth & Parent Foundation (AYPF)

Runaway Shelter 274-6541 runaway teens

Brother Francis Shelter

1021 E. 3rd Avenue

Anchorage 277-1731 singles only

Clare House

420 W. 54th Avenue

Anchorage 563-4545 pregnant women and women with children

Covenant House

750 West 5th Avenue

Anchorage 272-1255 teens up to 21 years

The Salvation Army McKinnell House

1700 A Street

Anchorage

(907) 276-1609 two-parent families and single men with children

Central Peninsula Community Mental Health

506 Lake Street

Kenai (907) 283-7501 Ted Schiffman

Behavioral Health Services of MatSu

1363 W. Spruce Avenue

Wasilla (907) 376-2411

Abused Womens Aid in Crisis AWAIC

907-279-9581

100 W. 13th Avenue Anchorage, AK 99523

American Red Cross of Alaska

907-646-5400

235 E 8th Avenue Anchorage, AK 99501

Glory Hole

(907) 523-9832

Juneau, AK 99801
phones, clothing, food

Habitat for Humanity

(907) 272-0800

500 W. Intl. Airport Rd. Anchorage, AK 99518

Nome Rescue Mission

907-443-7128

277 Front Street Nome, AK 99762

Salvation Army McKinnel Shelter

907-276-1609

564 E. 15th Avenue Anchorage, AK 99501
Two parent families and single men with children

South Central Counseling Center Crossover House

907-274-0352

610 E 5TH Avenue Anchorage, AK 99501

Valley Womens Resource Center

907-746-4080

403 S Alaska Street Palmer, AK 99645
Women Only

Anchorage Rescue

(907) 563-5603

2823 E. Tudor Rd Anchorage, AK 99507

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