

**SB**

**183**

<TARGET><BILL>SB 183</BILL><SUBJECT>SB  
183</SUBJECT><COMM>SCRA27</COMM></TARGET>

# Alaska State Legislature

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Health & Social  
Committee  
Chair  
•  
Senate  
Education Committee  
Vice-Chair



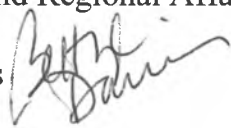
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Vice-Chair  
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Senate  
Transportation  
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Senate  
Labor & Commerce  
Committee

[Senator Bettye Davis@legis.state.ak.us](mailto:Senator_Bettye_Davis@legis.state.ak.us)  
<http://www.aksenate.org/>

## Senator Bettye Davis

Date: February 1, 2012

To: Senator Donny Olson  
Chair, Community and Regional Affairs

From: Senator Bettye Davis 

RE: **Request for SB 183 "Proposed Property Tax Exemption Military Widow(er)"  
to be heard in the Community and Regional Affairs Committee**

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Senator Olson,

You currently have in your possession SB 183 – **"An Act authorizing municipalities to exempt from tax, by ordinance approved by the voters in the municipality, the real property that is the primary residence of a resident who is the widow or widower of a person who was killed while in the military service of the United States; and providing for an effective date."** I am requesting that SB 183 be heard in the Community and Regional Affairs Committee as soon as possible and have included the bill packet.

Currently, under Alaska state law, disabled veterans and the spouses of disabled veterans receive a property tax exemption. SB 183 would extend the exemption to a surviving spouse aged 60 or older of a military member or veteran who qualified for the senior property tax exemption and was killed in the line of duty. This legislation would exempt the widow or widower on the first \$150,000 of the assessed value of the real property.

In order to take effect, this tax exemption would require approval by the voters in each Municipality or borough. The Municipality of Anchorage is already considering including the exemption on the ballot this April, 2012, depending on whether the Alaska Legislature adds the exemption to state law.

Thanks in advance for your consideration. If you have any questions, please contact Celeste Hodge at (907)-465-4906.

# Alaska State Legislature

Senate  
Health & Social  
Committee  
Chair

Education Committee  
Vice-Chair



Legislative Council  
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Senate  
Military & Veterans Affairs

Senate  
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Committee

Senator Bettye Davis@legis.state.ak.us  
<http://www.aksenate.org/>

## Senator Bettye Davis

### SPONSOR STATEMENT

#### **SENATE BILL 183-"PROPOSED TAX EXEMPTION MILITARY WIDOW(ER)"**

SB183 authorizes Municipalities to exempt from tax, by ordinance approved by the voters in the Municipality, the real property that is the primary residence of a resident who is the widow or widower of a person killed while in the military service of the United States.

This legislation would extend the exemption to a surviving spouse aged 60 or older of a military member or veteran who qualified for the senior property tax exemption and was killed in the line of duty. SB183 would exempt the widow or widower on the first \$150,000 of the assessed value of the real property.

This tax exemption would have to be approved by voters in each Municipality or borough to take effect. The Municipality of Anchorage is already considering putting the exemption on the ballot for voters to consider this April, 2012 depending on whether the Alaska Legislature passes, adds the exemption to state law. Currently, under Alaska state law, disabled veterans and the spouses of disabled veterans receive this benefit.

*Session: (January – April)*

State Capitol, Room #30, Juneau, AK 99801-1182 Phone: (907) 465-3822 · Fax: (907) 465-3756 · Toll Free: (800) 770-3822

*Interim: (April – December)*

716 West 4th Avenue, Anchorage, AK 99501-2133 · Phone: (907) 269-0144 · Fax: (907) 269-0148

29.45.030(e) 27-LS1277A

SENATE BILL NO. 183

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SEVENTH LEGISLATURE - SECOND SESSION

BY SENATOR DAVIS

Introduced: 1/30/12

Referred: Community and Regional Affairs, Finance

CAN STATE ASSESSOR'S

A BILL

FOR AN ACT ENTITLED

1 "An Act authorizing municipalities to exempt from tax, by ordinance approved by the  
2 voters in the municipality, the real property that is the primary residence of a resident  
3 who is the widow or widower of a person who was killed while in the military service of  
4 the United States; and providing for an effective date."

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

6 \* Section 1. AS 29.45.030(e) is amended to read:

7 (e) The real property owned and occupied as the primary residence and  
8 permanent place of abode by a resident who is (1) 65 years of age or older; (2) a  
9 disabled veteran; or (3) at least 60 years of age and the widow or widower of a person  
10 who qualified for an exemption under (1) or (2) of this subsection is exempt from  
11 taxation on the first \$150,000 of the assessed value of the real property. A  
12 municipality may by ordinance approved by the voters grant the exemption under this  
13 subsection to the widow or widower under 60 years of age of a person who qualified  
14 for an exemption under (2) of this subsection or to a resident who is at least 60 years

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27-LS1277A

1 of age and the widow or widower of a person who was killed while in the military  
2 service of the United States. A municipality may, in case of hardship, provide for  
3 exemption beyond the first \$150,000 of assessed value in accordance with regulations  
4 of the department. Only one exemption may be granted for the same property, and, if  
5 two or more persons are eligible for an exemption for the same property, the parties  
6 shall decide between or among themselves who is to receive the benefit of the  
7 exemption. Real property may not be exempted under this subsection if the assessor  
8 determines, after notice and hearing to the parties, that the property was conveyed to  
9 the applicant primarily for the purpose of obtaining the exemption. The determination  
10 of the assessor may be appealed under AS 44.62.560 - 44.62.570.

11 \* **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to  
12 read:

13 RETROACTIVITY. Section 1 of this Act is retroactive to January 1, 2012.

14 \* **Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).

Submitted by: ASSEMBLY MEMBER TRAINI  
ASSEMBLY MEMBER TROMBLEY  
Reviewed by: Property Appraisal  
Prepared by: Assembly Counsel  
For reading: January 17, 2012

**ANCHORAGE, ALASKA  
AO NO. 2012-1**

1 AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY SUBMITTING TO THE  
2 QUALIFIED VOTERS OF THE MUNICIPALITY OF ANCHORAGE AT THE REGULAR  
3 MUNICIPAL ELECTION ON APRIL 3, 2012, A BALLOT PROPOSITION AUTHORIZING  
4 THE MUNICIPALITY OF ANCHORAGE, TO GRANT A REAL PROPERTY TAX  
5 EXEMPTION TO THE ELIGIBLE WIDOW OR WIDOWER OF A PERSON KILLED IN  
6 MILITARY SERVICE OF THE UNITED STATES; AND AMENDING ANCHORAGE  
7 MUNICIPAL CODE SECTION 12.15.015 SUBJECT TO AUTHORIZATION BY THE  
8 ALASKA STATE LEGISLATURE AND VOTER APPROVAL OF THE BALLOT  
9 PROPOSITION.

10  
11 WHEREAS, AS 29.45.030(e) mandates a municipal real property tax exemption on  
12 the first \$150,000 of assessed value for the widow or widower aged 60 and over of a person  
13 qualified for the disabled veteran tax exemption; and  
14

15 WHEREAS, 2010 amendments by the Alaska State Legislature to AS 29.45.030(e)  
16 and AO 2010-16, approved by the Anchorage Assembly, allowed Municipality of Anchorage  
17 voters to extend the exemption to the eligible widows and widowers of disabled veterans  
18 regardless of age, and Anchorage voters approved this extension of the disabled veteran  
19 widow and widower exemption on April 5, 2011; and  
20

21 WHEREAS, a municipal real property tax exemption on the first \$150,000 of assessed  
22 value for the widow or widower of a person killed during military service of the United States  
23 requires state law approval by the Alaska State Legislature; and  
24

25 WHEREAS, in support and anticipation of potential authorization from the Alaska  
26 State Legislature for a municipal real property tax exemption for the widow or widower of a  
27 person killed in United States military service, approval of this ordinance by the Anchorage  
28 Assembly places the exemption on the April 3, 2012 ballot for voter approval; and if approved  
29 by the voters and authorized by the Alaska State Legislature, Anchorage Municipal Code  
30 section 12.15.015, Real Property Tax Exemptions, shall be amended to include a municipal  
31 real property tax exemption on the first \$150,000 of assessed value for the widow or widower  
32 of a person killed during United States military service; now, therefore,  
33

34 THE ANCHORAGE ASSEMBLY ORDAINS:  
35

36 **Section 1.** Pursuant to Alaska Statute 29.45.030(e), a ballot proposition in substantially the  
37 following form and substance shall be submitted to the qualified voters of the Municipality of  
38 Anchorage at the next regular Municipal election to be held on April 3, 2012:  
39

AO 2012-1  
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PROPOSITION NO. \_\_\_\_

MAY THE MUNICIPALITY BY ORDINANCE GRANT A REAL PROPERTY TAX EXEMPTION ON THE FIRST \$150,000 OF ASSESSED VALUE TO AN ELIGIBLE WIDOW OR WIDOWER OF A PERSON KILLED IN UNITED STATES MILITARY SERVICE?

YES [ ]

NO [ ]

**Section 2.** If the ballot proposition in Section 1 is approved by the voters at the regular election on April 3, 2012, and subject to authorization by the Alaska State Legislature, Anchorage Municipal Code section 12.15.015, **Real property exemptions**, shall be amended by adding a new exemption to read as follows:

**12.15.015 Real property exemptions.**

\*\*\* \*\*

**Military service widow and widower exemption.** The first \$150,000.00 of assessed value of real property is exempt from taxation if it has been owned and occupied as the primary residence and permanent place of abode of an eligible widow or widower prior to January 1 of the exemption year.

- a. The applicant must be the surviving spouse of a person whose death occurred prior to January 1 of the exemption year, during United States military service, under conditions which are not dishonorable; and
- b. Upon initial application the applicant must have been a resident of the State of Alaska for the entire year prior to the exemption year; and
- c. In each subsequent year the property must be owned and occupied as the primary residence and permanent place of abode for at least 185 days prior to January 1 of the exemption year.
- d. This exemption shall expire as of January 1 of the year following the date of subsequent marriage.

\*\*\* \*\*

AO No. 86-211(S-1); AO No. 88-158; AO No. 92-56; AO No. 94-228(S-2), § 1, 2-7-95; AO No. 95-199, § 1, 1-1-96; AO No. 97-146, § 1, 1-1-98; AO No. 2003-149, § 1, 11-4-03; AO No. 2008-18, § 1, 2-12-08; AO No. 2009-133(S-1), § 2, 1-12-10); AO 2010-16, § 2, 2-1-11; AO No. 2011-37(S), § 1, 4-12-11).

AO 2012-1  
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**Section 3.** Section 1 of this ordinance, to submit the ballot proposition to qualified voters of the Municipality of Anchorage at the regular election on April 3, 2012, shall become effective immediately upon passage and approval by the Assembly.

**Section 4.** With certification of voter approval in the regular election of April 3, 2012, the ballot proposition and Section 2 of this ordinance shall become effective as of January 1 of the next year immediately following authorization under state law, or January 1 of the first year the Municipality is authorized by the Alaska State Legislature to grant the exemption, whichever occurs later. Unless the language of the exemption as set out in Section 2 requires amendment to conform to state authorization, no further action by the Assembly is required to implement the exemption.

PASSED AND APPROVED by the Anchorage Assembly this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

\_\_\_\_\_  
Chair

ATTEST:

\_\_\_\_\_  
Municipal Clerk

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**Summary:** The State of Maryland offers special benefits for its military service members and veterans including retired military pay exemptions, education and tuition assistance, employment services, special military vehicle tags, as well as hunting and fishing license privileges. Eligibility for some benefits may depend on residency, military component and veteran disability status.

### State Benefit Highlights and Eligibility

#### State Taxes:

**State Tax Advantage:** None

**Retired Military Pay:** Military retirees are exempt from Maryland income tax on the first \$5000 of their retirement income. In addition, military retirees who are over the age of 65, totally disabled, or who have a spouse who is totally disabled receive an additional subtraction. (Effective July 31, 2006, for all taxable years after December 31, 2005)

**Military Disability Retired Pay:** Disability Portion - Length of Service Pay; Member on September 24, 1975 - No tax; Not Member on September 24, 1975 - Taxed, unless combat incurred. Retired Pay - Based solely on disability: Member on September 24, 1975 - No tax; Not Member on September 24, 1975 - Taxed, unless all pay based on disability and disability resulted from armed conflict, extra-hazardous service, simulated war, or an instrumentality of war.

**VA Disability Dependency and Indemnity Compensation:** Not subject to federal or state taxes.

**Property Tax Exemption:** A property tax exemption is available to veterans who are permanently and totally disabled from service-connected causes, for their primary residence located in the State of Maryland. The exemption passes to the veteran's spouse upon his or her death. The surviving spouse of active duty military personnel who died in the line of duty as well as the surviving spouse of a totally disabled veteran, or a spouse who receives the dependency and indemnity compensation (effective June 30, 2006) may also receive an exemption. Contact your county's tax assessor's office or 800-944-7403.

**Vessel Excise Tax:** Active duty military personnel are exempt from the 5% vessel excise tax levied on the sale, resale or transfer of a vessel. The exemption is for not more than one year to current owners of vessels who are members of the armed services and who are serving on active duty.

**Vehicle Registration:** Active duty military members establishing residency in Maryland are eligible for a tax credit for any titling tax paid in another state when titling and registering a vehicle within one year of moving to Maryland.

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#### EDUCATION BENEFITS:

**MTA Veterans Workforce Training Program:** Many MTA training classes are open to qualified U.S. military veterans who are Maryland residents. The primary goal of the program is to assist U.S. military veterans living in Maryland, regardless of age or length of service, with preparation for a meaningful career by providing the skills and training opportunities necessary to succeed in today's workforce. Once MTA employees have had the opportunity to register, eligible U.S. veterans will be able to apply for remaining open seats in many MTA training classes, with

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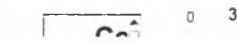
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## Wisconsin State Veteran's Benefits

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The state of Wisconsin provides several veteran benefits. This section offers a brief description of each of the following benefits.

- [Veteran Housing Benefits](#)
- [Veteran Financial Assistance Benefits](#)
- [Veteran Employment Benefits](#)
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### Wisconsin State Veteran Housing Programs

**WDVA Home Loan**

Wisconsin offers a state veterans home loan program, entitled the Primary Mortgage Loan (PML), that is different from the USDVA Home Loan Guaranty Program.

The state veterans home loan may be used for:

- Purchase or purchase and improvement of a single family home or condominium.
- Construction of a new single family home.

Purchase of certain existing 2 to 4-unit owner occupied residence. (Must be occupied as borrower's principal residence.)

Visit the Wisconsin Dept. of Veterans Affairs website for contact information and benefits assistance.

**WDVA Home Improvement Loan**

Veterans, you can borrow up to 90% of your home equity for home improvements. The \$25,000 cap has been removed from the Home Improvement Loan Program.

The Home Improvement Loan Program (HILP) may be used for additions, garage construction, repairs, and remodeling (i.e., replace a roof, install new windows, a new furnace, or a central air conditioning system) of a veteran's residence.

Visit the Wisconsin Dept. of Veterans Affairs website for contact information and benefits assistance.

### Wisconsin Financial Assistance Programs

**Assistance to Needy Veterans and Family Members**

The Assistance to Needy Veterans and Family Members grant program provides limited financial assistance to those in need and who have exhausted all other sources of aid. The grants may be used for specified health care and subsistence needs or economic emergency assistance for spouses and dependents of activated or deployed service members, up to maximum grant limits.

**WDVA Personal Loan**

The Personal Loan Program (PLP) can be used for any purpose. With optional repayment terms the PLP is flexible to better meet your needs.

**Wisconsin Veterans and Surviving Spouses Property Tax Credit**

The Wisconsin Veterans and Surviving Spouses Property Tax Credit program provides a refundable property tax credit for the primary residence (in-state) via the state income tax form for:

**Proposed 2013 Defense Budget**

Troop Reductions and TRICARE Fee Increases

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- Eligible veterans age 65 or older who entered service from Wisconsin and have a combined VA service-connected disability rating of 100%.
- The unremarried surviving spouse of an eligible veteran.
- The unremarried surviving spouse of a veteran who entered active duty as a Wisconsin resident, died in the line of duty, and was a Wisconsin resident at the time of death.

Visit the Wisconsin Dept. of Veterans Affairs website for contact information and benefits assistance.

### Wisconsin Veteran Employment Programs

#### Transition Assistance for Veterans Leaving Active Duty

Veterans transitioning from active duty can contact the WDVA Transition & Employment Section for state-wide employment information. The office provides employment assistance and labor market information to veterans in transition from active duty to civilian life and the civilian job market in Wisconsin.

#### Local Veterans Employment Representatives

Employment assistance is available to all Wisconsin veterans in the local one-stop job centers. Veterans Employment Representatives complement the information provided at a Department of Defense Transition Assistance Program (TAP) Seminar.

#### Veterans as Apprentices

Veterans, their eligible dependents, eligible members of the National Guard, and the Reserves may benefit from Apprenticeship programs.

For more information on apprenticeship opportunities in Wisconsin, visit the Bureau of Apprenticeship Standards.

#### Hire Veterans First

The Hire Veterans First program is a National initiative established by the Veterans' Employment and Training Service (VETS) of the Department of Labor (DOL). Their objective is to show support for America's veterans to send the message out to employers "Hire a Veteran First -- American Excellence at Work".

#### Veterans Preference

Civil Service Preferences (State) — Eligible veterans are entitled to an extra 10 points added to a passing score on a state civil service examination. Veterans with a VA approved SCD of less than 30 percent are entitled to 15 points and those with a rating of 30 percent or more are entitled to 20 points added to their passing score. Spouses of certain disabled or deceased eligible veterans may also have points added to a passing score. (Preference points are available only when you initially apply for permanent state employment.)

Veterans with a 30 percent or greater SCD may be hired for a permanent, entry-level position with the State of Wisconsin on a noncompetitive basis. Check with the hiring agency for more information.

Visit the Wisconsin Dept. of Veterans Affairs website for contact information and benefits assistance.

#### Employment Assistance Opportunities

- **Entrepreneurial Training** — a partnership between the Wisconsin Department of Veterans Affairs (WDVA) and the Veterans Corporation offers Wisconsin veterans starting a new business timely entrepreneurial training.
- **Troops to Teachers Program** — helps Wisconsin veterans obtain alternative teaching certification so they can obtain employment as teachers and teachers' aides. The Wisconsin Department of Veterans Affairs (WDVA) operates a placement office for the program, which is funded by the Department of Defense.
- **Unemployment Compensation for Ex-Servicemembers (UCX)** — Application for Unemployment Insurance, including UCX, is made by telephone:
  - **Veterans Business Training Center** — A program of the Military Order of the Purple Heart Service Foundation helping disabled veterans find employment. A 15 week 600 hour training program pays while learning, is accredited, and allows graduates to work in their home.
  - **Vocational Rehabilitation** — This benefit may be available through either the VA or the Wisconsin Department of Workforce Development,

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## Illinois State Veteran's Benefits

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### Illinois Veteran Housing Programs

#### GI Loan for Heroes

The G-I Loan for Heroes is the new Illinois Homeownership Program for Veterans and Active Service Personnel. The G-I Loan offers significantly below market homeownership financing and counseling. There are two program packages, one for Veterans and one for active duty personnel.

**Veterans' Program:** The Veterans' Program is designed for honorably discharged Veterans who qualify under the income and purchase price limits of the IHDA MRB Program. Participants will receive a substantially below market rate financing package, closing cost assistance and homeownership counseling. In addition, under federal legislation passed in December 2006, Veterans do not have to be first-time homebuyers to qualify.

**Active Duty Program:** The Active Duty program is designed for active duty service personnel in the Armed Services and Reserve Forces. Under this program, they will receive the same package as the Veterans, except they must qualify as a first time homebuyer under the IHDA MRB Program.

[Learn more about the GI Loan for Heroes](#)

#### Specially Adapted Housing

Assistance is provided for service-connected disabled veterans for the purpose of acquiring or remodeling suitable dwelling units with special fixtures or moveable facilities made necessary by the veteran's permanent and total service-connected disabilities.

Visit the [Illinois Department of Veterans Affairs website](#) for contact information and benefits assistance.

### Illinois Financial Assistance Benefits

#### World War II Bonus Payment

A bonus of \$10 per month for domestic service and \$15 per month for foreign service is payable to a veteran who was a resident of Illinois at time of entering service, served at least 60 days on active duty between September 16, 1940 and September 3, 1945, and received an honorable discharge. Survivors are entitled to a benefit of \$1,000, if the veteran's death was service-connected and within the period specified.

#### Korean, Vietnam and Persian Gulf Conflict Bonus

A \$100 bonus is payable for service during one of the following periods:

- Korea - June 27, 1950 - July 27, 1953
- Vietnam - January 1, 1961 - March 28, 1973

#### Proposed 2013 Defense Budget

Troop Reductions and TRICARE Fee Increases

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Vietnam Frequent Wind - April 29, 30, 1975  
Persian Gulf - August 2, 1990 - November 30, 1995

The claimant must also be in receipt of one of the following medals: Korean Service Medal, Vietnam Service Medal, Armed Forces Expeditionary Medal Vietnam Era or the Southwest Asia Service Medal; and have been a resident of Illinois for 12 months immediately prior to entering service and have received an Honorable Discharge. (Individuals currently on active duty who served in the Persian Gulf may apply prior to discharge by also including the "Armed Forces Certificate".)

#### **Vietnam Veteran Survivors Compensation**

Survivors are entitled to a payment of \$1,000 if veteran's death is service-connected or is the direct result of service-connected disabilities incurred in the period specified. A separate application is required.

#### **POW Compensation**

Persons on active duty with the Armed Forces of the United States or employed by the United States Government on, or after, January 1, 1961, who were residents of Illinois 12 months prior to entry, and who were taken and held prisoner by hostile forces in Southwest Asia, are entitled to \$50 for each month or portion thereof while being held captive.

#### **Global War on Terrorism Survivors' Compensation**

A \$3,000 bonus is payable to survivors of certain persons killed by terrorist acts or hostile activities during performance of military service in periods recognized as wartime by United States campaign or service medals. Residency of 1 year in Illinois prior to entering military service is required.

#### **Tax Exemption**

This exemption is allowed on the assessed value of real property for which federal funds have been used for the purchase or construction of specially adapted housing for as long as the veteran, or the spouse, or unmarried surviving spouse resides on the property. The 2007 homestead legislation created two new exemptions for Veterans that take effect for the 2007 tax year:

The **Returning Veterans' Homestead Exemption** provides qualifying Veterans a one-time \$5,000 reduction to their home's equalized assessed value (EAV). Qualifying Veterans who return from active duty in an armed conflict involving the U.S. armed forces can file an application upon their return home to receive this exemption.

The new **Disabled Veterans' Standard Homestead Exemption** provides a reduction in a property's EAV to a qualifying property owned by a Veteran with a service-connected disability certified by the U. S. Department of Veterans' Affairs. A \$2,500 homestead exemption is available to a Veteran with a service-connected disability of at least 50% but less than 75% or a \$5,000 homestead exemption is available to a veteran with a service connected disability of at least 75%. A disabled Veteran must file an annual application by the county's due date to continue to receive this exemption.

#### **Tax Exemption for Mobile Home**

This exemption applies to the tax imposed by the Mobile Home Local Services Tax Act when that property is owned and used exclusively by a disabled veteran, spouse or unmarried surviving spouse as a home. The veteran must have received authorization of the Specially Adapted Housing Grant by the USDVA, whether benefit was used or not. Applicant must be a permanent resident of the State of Illinois on January 1 of the tax year for which the exemption is being claimed. Disabled veterans that now live in a mobile home and never received the Specially Adapted Housing Grant are not eligible. Please contact your local service office for more information.

Visit the Illinois Department of Veterans Affairs website for contact information and benefits assistance.

### **Illinois Employment Benefits**

#### **State Government/Employment Preference**

Preference is given in Central Management Services entrance examinations to honorably discharged veterans who served in times of hostilities and peacetime. The Department of Central Management

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## Arizona State Veteran's Benefits

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The state of Arizona provides several veteran benefits. This section offers a brief description of each of the following benefits.

- [Housing Benefits](#)
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### Arizona Veteran Housing Programs

#### Arizona State Veteran Home

The Arizona State Veteran Home is located in Phoenix at 4141 N. 3rd Street. It is a 200 bed, skilled care nursing facility operated and maintained by the Arizona Department of Veterans' Services. The Veteran Home offers different levels of nursing care and encourages residents to function at their highest level. The state-of-the-art facility has been designed to be both functional and provide a pleasing environment with a southwest atmosphere.

Visit the Arizona Department of Veterans Affairs website for contact information and benefits assistance.

### Arizona Financial Assistance Benefits

#### Tax and License Fee Exemptions

1. To the extent not already excluded from Arizona gross income under set. 112 of the Internal Revenue Code, compensation received for active service as a member of the Armed Forces of the United States for any month during any part of which members served in a combat zone is exempt.

2. Federal (Civil Service or Military Retirement) payments up to \$2,500.00 per year are exempt. NOTE: Contact the Arizona Department of Revenue (1-800-845-8192) for any veteran tax issues.

**Property Tax:** Exemption for property of widows, widowers, and disabled persons. A. The property of widows, widowers, and disabled persons who are residents of this state is exempt from taxation to the extent allowed by Article IX § 2, 2.1, 2.2, and 2.3, Constitution of Arizona, and subject to the conditions and limitations prescribed by this section. NOTE: The exemption is applied to real estate first, then to a mobile home or an automobile. Contact your County Assessor office for eligibility.

#### Vehicle License Tax and Registration Fees

No license tax or registration fee shall be collected from any veteran for a personally owned vehicle if such veteran is certified by the U.S. Department of Veterans Affairs to be one hundred percent service-connected disabled and drawing compensation on that basis. A veteran residing in Arizona shall be exempt from a vehicle license tax on a vehicle acquired by the veteran through financial aid from the U.S. Department of Veterans Affairs.

Visit the Arizona Department of Veterans Affairs website for contact information and benefits assistance.

### Arizona Employment Benefits

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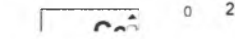


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## Arkansas State Veteran's Benefits

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The state of Arkansas provides several veteran benefits. This section offers a brief description of each of the following benefits.

- [Arkansas Veterans Home](#)
- [Financial Assistance Benefits](#)
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### Arkansas Veteran Housing Programs

#### Arkansas Veterans Home

Founded in Little Rock in 1980, as a domiciliary, the Arkansas Veterans Home now provides 55 domiciliary and 61 intermediate care nursing beds. The home provides a meaningful living environment for honorably discharged veterans. Residents also have full access to the U.S. Department of Veterans Affairs and Central Arkansas Veterans Healthcare System. With twenty-four hour nursing service and a staff physician, medical needs are fully met. With licensed social workers and an activities director, each resident has the support and encouragement he or she might need to promote a healthy active lifestyle.

Visit the Arkansas Department of Veterans Affairs website for contact information and benefits assistance.

### Arkansas Financial Assistance Benefits

#### and Personal Property Tax Exemption

Arkansas Veterans who have been rated, by the VA, as 100% service connected (Permanent and Total) or awarded Special Monthly Compensation for loss or loss of use of one or more limbs total blindness in one or both eyes are entitled to exemption of Homestead and Personal Property Tax. Widows, so long as they do not remarry, dependent children, during their minority, continue this entitlement. Widows, so long as they do not remarry, dependent children, during their minority, are also eligible for this entitlement if the veteran was killed or died in the scope of his military duties, is missing in action, or died from service connected causes as certified by the Veterans Administration.

#### Gross Receipt of Tax Exemption

or gross proceeds derived from the sale of motor vehicles and adaptive equipment to disabled veterans who have purchased the vehicles or equipment with the financial assistance of the Veterans Administration as provided under 38 U.S.C. 1901-1905 (AR Code 26-52-401 (7) et. seq.) Gross receipts or proceeds derived from the sale of a new automobile to a veteran who is blind as a result of a service-connected injury. Registration will require an entitlement letter from the VA and will be limited to one new vehicle every two (2) years. This exemption defines automobile as a passenger vehicle or pick up truck but does not include trucks with a maximum goes load in excess of three-quarter (3/4) ton and does not include any trailer.

#### Income Tax Exemption

Provides an exemption of the first \$6,000.00 of service pay or retired pay for members of the Armed Forces to include Reserve Components or for retired members who are residents of the State of Arkansas.

Homestead

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## South Dakota State Veteran's Benefits

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The state of South Dakota provides several veteran benefits. This section offers a brief description of each of the following benefits.

- [Veteran Housing Benefits:](#)
- [Veteran Financial Assistance Benefits](#)
- [Veteran Education Benefits](#)
- [Other State Sponsored Veteran Benefits](#)

### South Dakota Veteran Housing Programs

#### State Veterans Homes

To provide a quality living environment, along with adequate medical support, in an independent living and long-term care setting for eligible South Dakota veterans and their spouses, widows, or widowers; and, to provide administration, maintenance, management, medical care, and other services necessary to meet or exceed state and federal requirements.

Visit the South Dakota Dept. of Veterans Affairs website for contact information and benefits assistance.

### South Dakota Financial Assistance Programs

#### Emergency Loan Fund for Veterans and Their Dependents

An interest free loan of up to \$500 may be made, to veterans or a veteran's dependents, if financial relief is required for any emergency need.

The amount loaned must be repaid within two years. To qualify, the veteran must meet the definition of a veteran (SDCL 33-17-1 & 33-17-2) and must have been a legal resident of South Dakota at the time of entry into service or for at least one year immediately prior to application.

Visit the South Dakota Dept. of Veterans Affairs website for contact information and benefits assistance.

#### Property Tax Exemption for Veterans and Their Widow or Widower

Dwellings or parts of multiple family dwellings which are specifically designed for use by paraplegics as wheelchair homes and which are owned and occupied by veterans with the loss, or loss of use, of both lower extremities, or by the unremarried widow or widower of such veteran, are exempt from taxation.

The dwelling must be owned and occupied by the veteran for one full calendar year before the exemption becomes effective. For purposes of this statute, the term "dwelling" generally means real estate in an amount not to exceed one acre upon which the building is located.

In addition veterans that have been rated as permanently and totally disabled as the result of a service connected disability may be eligible for up to \$100,000 of their property value to be exempt from property taxes. [View program brochure. \(pdf\)](#)

#### Learn more about Property Tax Exemption

#### Property Tax Refund for Aged and Disabled Persons

Certain low income property owners are eligible for a property tax refund and should check with their county treasurer for details and assistance in making application. To qualify the following conditions must be met:

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## *Military Personnel – Property Tax Exemption for Veterans* *32 V.S.A. §3802(11)*

Click here to read more about Vermont Exemptions for Military Pay, Earned Income Tax Credit, Combat Zone Duty, Filing Extensions, and IRS information

1. The first \$10,000 (may be increased to up to \$20,000 by a vote of the town) of appraisal value of the established residence of a qualifying veteran, his or her surviving spouse or child is exempt if:
  - a. the residence is owned in fee simple by one or jointly by a combination of them, and,
  - b. a written application for the exemption is filed before May 1 of each year, and
  - c. a written statement has been sent by the Veteran's Administration showing that the required compensation or pension is being paid. 32 V.S.A. § 3802 (11).

The Veteran's Administration will issue a letter to verify that a person's disabilities would qualify the family for the exemption, and the letter will generally mention either the property tax exemption, or include the words "this is for the use of your listers." If you have questions on a person's eligibility, call the Veteran's Administration at 802-295-9363.

If the above letter is received, it can be assumed the individual qualifies, however, many listers want further clarification. Essentially, the exemption applies if a payment is received for:

- death compensation, or
- dependence and indemnity compensation, or
- a disability pension is paid thru the veteran's administration or any military department, or
- disability compensation (at least 50% disability).

Also, the widow or widower of a veteran who was qualified for the exemption at the time of his or her death still qualifies for the exemption.

**NOTE:** Civil union partners shall be treated the same as married for Vermont purposes. Only one exemption may be allowed on a property.

elpasotimes.com

## Tax relief: Includes certain vet widows

El Paso Times Editorial Board

Posted: 01/03/2012 12:00:00 AM MST

A new property-tax exemption for widows of totally disabled U.S. military veterans is well worth the financial loss to Texas municipal coffers.

Already, 100 percent disabled veterans -- from combat or other military-related causes -- are exempt from paying property taxes in Texas. This new law now protects a spouse after the veteran dies.

As Texans and Americans, we have a duty to provide as much help as possible to those who fought for our country, and especially those who are disabled while doing so. And, as Sen. Dan Patrick, R-Houston, pointed out, it's not like veterans and their spouses are financially cush. "They're not living in million-dollar houses," he said.

This new law went into effect Jan. 1 after winning approval by voters in November.

This area, with Fort Bliss as an anchor, has tens of thousands of U.S. military veterans as residents, so many that there's a continued push for a full-fledged veterans hospital in El Paso.

Texas has an estimated 25,000 vets who are declared 100-percent disabled, the vast majority between the ages of 55 and 75.

According to a Texas Senate analysis, this extended exemption to surviving spouses will cost state and local governments some \$25 million by 2016. Spread over the entire state, that's not asking too much from other property owners.

"When they come back from war 100-percent disabled, that's a very special class of soldiers," Patrick said.

We should find ways to help all veterans who choose to reside in

this area. And we concur with voters who passed this property-tax relief that now extends to surviving spouses of 100-percent disabled veterans.

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## Florida State Veteran's Benefits

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The state of Florida provides several veteran benefits. This section offers a brief description of each of the following benefits.

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### Florida Veteran Housing Programs

#### Florida State Veterans' Homes Program

The Robert Jenkins, Jr. Assisted Living/Domiciliary Home is a 150-bed Assisted Living Facility (ALF) that provides a special combination of housing, personalized supportive services, and incidental medical care to eligible veterans. Domiciliary care is provided to veterans discharged under honorable conditions. Veterans admitted must be residents of Florida for one year prior to admission and be in need of ALF care. Current admissions information is available through the office of the Home Administrator, County Veteran Service Office, or any of the FDVA offices listed in this brochure.

#### Veterans' Nursing Homes of Florida

The Emory L. Bennett Veterans' Nursing Home in Daytona Beach (Volusia County) is a modern and progressive 120-bed facility providing skilled nursing home care and the highest quality of life and medical care to its veteran residents. The Baldomero Lopez Veterans' Nursing Home in Land O' Lakes (Pasco County), provides skilled nursing home care. Sixty of its 120 beds are for residents with dementia/ Alzheimer's disease. A beautiful park setting within the facility grounds is available for residents to enjoy the outdoors. Local veterans and civic groups donate many hours of their time volunteering and interacting with the residents at the Home. The Sandy Nininger Veterans' Nursing Home, in Pembroke Pines (Broward County) opened its doors to its first residents in June 2001. This 120-bed facility accommodates 60 residents with dementia disease. Each dementia/Alzheimer's module has a dining area, a small nutrition area, a centrally located living area, and a screened porch with a gated garden. The Clifford Sims Veterans' Nursing Home, in Springfield (Bay County) accepted its first resident in October 2003. This 120-bed facility offers skilled nursing home and dementia care.

The Douglas Jacobson Veterans' Nursing Home, in Port Charlotte (Charlotte County), opened in January 2004. This 120-bed facility offers skilled nursing home and dementia care. Basic admission requirements for all veterans' nursing homes in Florida include an honorable discharge, Florida residency for one year prior to admission, and certification of need of nursing home care by a VA physician.

#### Homestead Exemption (Permanent & Totally Disabled)

Any real estate used and owned as a homestead by a veteran who was honorably discharged with a service-connected permanent and total disability and for whom a letter from the United States Government or VA or its predecessor has been issued certifying that the veteran is totally and permanently disabled is exempt from taxation, provided the veteran is a permanent resident of the state on January 1 of the tax year for which exemption is being claimed or on January 1 of the year the veteran died.

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The production by a veteran or the spouse or surviving spouse of a letter of total and permanent disability from the United States Government or VA or its predecessor before the property appraiser of the county in which property of the veteran lies shall be prima facie evidence of the fact that the veteran or the surviving spouse is entitled to such exemption.

In the event the totally and permanently disabled veteran pre-deceases his or her spouse and upon the death of the veteran, the spouse holds the legal or beneficial title to the homestead and permanently resides thereon as specified in FS 196.031, the exemption from taxation shall carry over to the benefit of the veteran's spouse until such time as he or she remarries or sells or otherwise disposes of the property. If the spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

Veterans who are paraplegic, hemiplegic, are permanently and totally disabled, must use a wheelchair for mobility, or are legally blind are exempt from real estate taxation if gross annual household income does not exceed the adjusted maximum allowed. The veteran must be a resident of the State of Florida to qualify. Certificate of such disability from two licensed doctors of this state or from the VA or an award letter from the Social Security Administration to the property appraiser is prima facie evidence of entitlement to such exemption.

**Homestead Exemption (10% to 100% BUT not Permanent in nature)**

Eligible veterans with service-connected disabilities of 10% or more shall be entitled to a \$5000 property tax exemption. To qualify for homestead exemption a veteran must be a bonafide resident of the state.

Every person who is entitled to homestead exemption in this state and who is serving in any branch of the Armed Forces of the United States may file a claim for homestead exemption. Servicemen unable to file in person may file through next of kin or duly authorized representatives.

Visit the Florida Department of Veterans Affairs website for contact information and benefits assistance.

**Florida Employment Benefits**

**Veterans' Preference in Employment and Retention**

The state and its political subdivisions shall give preference in employment and retention in government positions to veterans who served during a wartime period and separated under honorable conditions, or who are disabled veterans who have compensable service-connected disabilities as well as to a spouse or un-remarried veteran's widow or widower under certain circumstances.

For additional information concerning veterans' preference, visit the [Florida VA's online Vet Preference Overview](#) or contact the Florida Department of Veterans' Affairs:  
By phone at: (727) 319-7462, Facsimile (727) 319-7780 By email: [postd@fdva.state.fl.us](mailto:postd@fdva.state.fl.us)

**Florida Military Family Employment Advocacy Program**

The Military Family Employment Advocacy Program provides advocates located in Florida's One-Stop Career Centers for regions where military bases and communities are located. Persons eligible for assistance through this program include spouses and dependents of active-duty military personnel, activated Florida National Guard members, and activated military reservists. Approximately 37,000 military spouses, not including military spouses of mobilized National Guard Members/Reservists, currently live in Florida. An increase is projected in the military spouse population due to returning and reassigned military members and their families.

Visit the Florida Department of Veterans Affairs website for contact information and benefits assistance.

**Florida Education Benefits**

**High School Diploma - Korean War Veterans**

Effective July 1, 2002, Florida veterans who served during the Korean

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*For a complete list of Veterans Benefits by state.  
Click Here >>STATES VETERAN BENEFITS*

### *Utah State Benefits*

The benefits listed on this page are specific to the State of Utah, except where noted, and are generally administered through this agency. They are state funded and as such will vary from State to State.

#### **Disabled Veteran Property Tax Abatement**

A Utah permanent place-of-residence property tax exemption equivalent to the military service-connected disability rating percentage is provided for disabled veterans or for their unremarried widows or minor orphans. Veteran's disability rating must be at least 10%. The maximum property tax exemption, rated at 100% military service-connected disability, is \$232,312. To figure out how much your tax abatement will be multiply your percentage of disability by \$232,312. Example: 10% disability X 232,312 = \$23,231.20 tax abatement. This amount is then subtracted from the **taxable value** of the property and taxes are paid on the remaining amount. To apply for Utah Disabled Veterans Property Tax Exemption, request Your Veterans Disability Rating Letter for Property Tax Exemption from the U.S. Dept. of Veterans Affairs (VA) at 1-800-827-1000, then file Your Veterans Disability Rating Letter for Property Tax Exemption, along with a copy of the veteran's U.S. Military active duty release/discharge certificate or other satisfactory evidence of eligible military service, and the tax exemption application, **on or before September 1st**, to the applicable county treasurer, tax assessor or clerk/recorder located in the county courthouse or county government building of each county seat. All property must be on record as of January 1st of the year you wish to file. However, a recent change allows qualified widows and orphans an exemption to that rule. NOTE: Effective January 1, 2008 disabled veterans will only be required to file for property tax abatement one time. After the initial filing it will automatically renew each year although the counties may require recertification of home address. However, veterans will have to re-file if all or a portion of their abatement is used towards tangible personal property (i.e. vehicles), if their service-connected disability percentage changes, the veteran dies, sales the property or no longer claims that property as their primary place of residence. (Utah Code 59-2-1104 & 1105)

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#### **Purple Heart Tuition Waiver:**

Utah public institutions of higher learning are required to waive the tuition of a Utah resident admitted to an undergraduate program of study leading to a degree or certificate, if the student is a recipient of a Purple Heart. Recent changes have expanded this benefit to include a Masters Degree.

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#### **Purple Heart Fee Exemption:**

Effective 4/30/07, a recipient of a Purple Heart is exempt from paying the following motor vehicle license and registration fees: automobile driver education fee; motor vehicle registration fee; license plate issuance fees; uninsured motorist identification fee;

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## Nevada State Veteran's Benefits

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### Nevada Veteran Housing Programs

#### Nevada Veterans' Home

A State-owned and operated veterans' home is located in Boulder City. The home consists of an extended care facility for veterans in need of skilled nursing home care. Future plans call for a Veterans Home in Northern Nevada.

Visit the Nevada Office of Veterans Services website for contact information and benefits assistance.

### Nevada Financial Assistance Benefits

#### Veterans Tax Exemption

An annual tax exemption is available to any veteran with wartime service (including in-theater service during the Persian Gulf War, Afghanistan and Iraqi Wars). To obtain this exemption, take a copy of your DD214 or discharge papers to your local County Assessor.

The exemption can be applied to a veteran's vehicle privilege tax or real property tax. The exemption cannot be split between the two. To obtain the exact amount of this benefit, contact your County Assessor. Veterans may also "donate" their exempted tax directly to the Nevada Veterans' Home Account, which will contribute the amount toward the operation of a Veterans' Home in Nevada.

#### Disabled Veteran Tax Exemption

Nevada offers a property tax exemption to any veteran with a service-connected disability of 60% or more.

The amounts of exemption that are or will be available to disabled veterans varies from \$6,250 to \$20,000 of assessed valuation, depending on the percentage of disability and the year filed. To qualify, the veteran must have an honorable separation from the service and be a resident of Nevada.

The widow or widower of a disabled veteran, who was eligible for this exemption at the time of his or her death, may also be eligible to receive this exemption.

This exemption can be applied to a veteran's vehicle tax or personal property tax. To determine the actual value of this benefit or to obtain further information, contact your local county assessor's office.

Visit the Nevada Office of Veterans Services website for contact information and benefits assistance.

### Nevada Employment Benefits

#### Civil Service Preference

Civil service preference is given to veterans applying for State

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## State Benefits

The following are provided by the  Commonwealth of Pennsylvania Department of Military and Veterans Affairs. The Allegheny County Department of Veterans Services renders assistance in applying for the benefits. More information and detailed explanation on the benefits can be obtained from the Adjutant General for the  Pennsylvania Bureau for Veterans Affairs.

### **Emergency Assistance**

The spouse of a recently deceased wartime veteran may be eligible for Emergency Assistance, due to the loss of any income, pension or Social Security the veteran may have been receiving, provided the claim is applied for within 180 days from the date of death of the veteran. Copies of Marriage License and Death Certificate must accompany the application.

### **Veterans Emergency Assistance**

Provides aid for food, clothing, shelter on a temporary basis (not to exceed three months). Based on household income. Must be Honorably Discharged Wartime Veteran not in receipt of Public Assistance (Welfare).

### **Real Property Tax Exemption**

Honorably Discharged Wartime Veterans having a 100 Service-Connected Disability can be exempt from payment of Real Property Taxes on their principle residence. Based on financial need.

### **Widow's Real Property Tax Exemption**

Widows of Honorably Discharged Wartime Veterans who died of a Service-Connected Disability (if the veteran would have been eligible for the exemption) may also be eligible for Real Property Tax Exemption on their principle residence. Based on financial need.

### **Educational Gratuity**

Children of Honorably Discharged Wartime Veterans who are totally disabled from a Service-Connected Disability, may receive an Educational Gratuity while attending any state or state-aided college or other secondary institution. Financial need must be shown and the student must be between the ages of 16 and 21.

### **Blind Veterans Pension**

\$150.00 per month for any Service-Connected Disease or Injury incurred while on active duty, which resulted in blindness or visual impairment of 3/60, 10/200 or less normal vision. Veterans must have given Pennsylvania as the place of residence at the time entering service.

### **Paralyzed Veterans Pension**

\$150.00 per month for any veteran Service-Connected Disease or Injury resulting in the loss or loss of the use of two or more extremities during wartime or as a result of hostilities during Combat-Related Action peace time. Must have given Pennsylvania as the place of residence at the time entering service and currently reside in Pennsylvania.

### State Veterans Homes

The Commonwealth maintains veterans homes in the following areas:



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Federal Benefits

State / Territory Benefits

Resource Locator

Home > Benefit Library > State / Territory Benefits > New Jersey

## State / Territory Benefits - New Jersey



**Summary:** The State of New Jersey offers special benefits for its military service members and Veterans including Income Tax Exemptions on retired military pay and property tax, State Employment Preferences, Education and Tuition Assistance, Vehicle Tags, New Jersey Distinguished Military Medals, Burial benefits, Free State Park Admission, Free Private Beach Facilities, as well as Hunting and Fishing License privileges. Eligibility for some benefits may depend on residency, military component and Veteran disability status.

### State Benefit Highlights and Eligibility

#### State Taxes:

##### Retired Military Pay:

Military retirement pay is exempt from New Jersey income taxes.

**Military Disability Retired Pay:** Disability Portion - Length of Service Pay; Member on September 24, 1975 - No tax; Not Member on September 24, 1975 - Taxed, unless combat incurred. Retired Pay - Based solely on disability: Member on September 24, 1975 - No tax; Not Member on September 24, 1975 - Taxed, unless all pay based on disability and disability resulted from armed conflict, extra-hazardous service, simulated war, or an instrumentality of war.

**VA Disability Dependency and Indemnity Compensation:** Not subject to federal or state taxes.

**Property Tax Exemption:** Eligible veterans and their spouses are exempt from paying New Jersey Property Tax. The exemption unlike the deduction is prorated from the date the veteran or spouse filed the application with all required documentation. Example: A veteran completes the application on April 7, but does not submit all the documentation until May 3. The veteran's property tax exemption is effective May 3. Many tax assessors exempt the property tax January 1 of the next year. The same prorated process applies to the surviving spouse. Retroactive payment may be granted from effective date for a veteran with a 100 percent permanent VA service-connected disability rating and is determined by each city council by resolution. The governing body has the discretion to grant a retroactive payment. They are only mandated to exempt property tax from the date the application is filed with all required documentation.

**Eligibility:** Veterans who meet all of the following criteria:

- Served during a specified wartime period.
- Received an honorable discharge or under honorable conditions.
- Rated 100 percent permanent service-connected by the VA. The 100 percent rating cannot be temporary or as a result of hospitalization, surgery or recuperation.

**Eligibility:** Spouses who meet the following criteria:

- Not remarried. Even if the marriage is terminated by death/divorce, the spouse is no longer entitled. However, if the marriage is annulled, the surviving spouse regains eligibility.
- Veteran previously received exemption prior to death.
- Veteran would have been found eligible if an application had been filed prior to death.
- The veteran had to be rated 100 percent permanent VA service-connected prior to death. A spouse is not eligible if the veteran was rated less than 100 percent permanent service-connected, but died of that service-connected disability.
- Or the veteran died in active service during wartime in any branch of the United States Armed Forces. Application Process The application at the municipal property tax assessor's office is signed and filed with the following documentation:
  - Property deed
  - Discharge (DD214)
  - VA Property Tax Exemption Letter: The letter must be requested by contacting the VA at 1-800-827- 1000. Do not submit the VA Award Letter indicating the monetary award. That may delay the effective date of the exemption. Do not submit any medical documentation except for the VA property tax exemption letter even if the tax assessor demands it. The VA deems a veteran 100 percent permanent service-connected disabled, not the tax assessor. The spouse may need to submit the property deed, a marriage certificate, death certificate, and discharge (DD-214) to the tax assessor especially if the veteran did not claim the exemption but would have been eligible. If the veteran or surviving spouse moves to another residence (dwelling house) in the same municipality, a new application must

be filed to continue the exemption.

<http://www.state.nj.us/military/veterans/njguide/index.html>

**New Jersey Property Tax Deduction:** There is an annual property tax deduction of two hundred and fifty dollars (\$250.00).

Application must be filed with all required documentation prior to December 31 of the pre-tax year. Documentation includes the property deed and discharge (DD-214) for the veteran. The widow may need to submit the property deed, marriage certificate, death certificate and discharge (DD-214). Continuation of Deduction The tax assessor may at any time require the filing of a new application or request documentation to determine continuance of the deduction. However, the tax assessor cannot require a new application from every Veteran or spouse every year. Deduction for Cooperatives: For cooperatives, the procedure is different. The manager or superintendent must complete forms indicating the names and locations of the veterans or spouses within the co-op to the tax assessor. The deduction is then granted to the co-op, the co-op is responsible to either reduce the rent by deduction amount or present a check to the Veterans or spouses. Refunds for Deductions: No Retroactive payment for the deduction for any previous year(s) when an application was not filed with all supporting documentation.

**Eligibility:**

- Citizen of the United States
- Resident of New Jersey
- Honorably discharged or released under honorable conditions from active service in a war-time period, in any branch of the U.S. Armed Services.Surviving spouse's eligibility
- The surviving wife or husband of a veteran who was a citizen of the United States and resident of New Jersey and one of the following:
  - Was receiving the deduction prior to the veteran's death.
  - Would have been eligible for the deduction had the veteran filed an application prior to death.
  - Has died on active duty in a wartime period.

<http://www.state.nj.us/military/veterans/njguide/index.html>

**Business and Occupational License Exemptions:**

**License to Vend:** Honorably discharged veterans may obtain a no-fee license to vend any goods, wares or merchandise, or solicit trade within the state (NJSA 45:24-9). Licenses are procured from the county clerks office (NJSA 45:24-10) and regulated by municipalities. Call your County Clerk to obtain additional information. Food vendors must also comply with state and local health licensing requirements.

All vendors must register with the N.J. Division of Revenue, and collect and remit collected sales tax on required items. To receive a tax registration application call 609-292-1730 or start the registration process on-line at [www.state.nj.us/njbgs](http://www.state.nj.us/njbgs)

For additional information or questions concerning License to Vend please contact the NJ Department of Military and Veterans Affairs at (609)530-6823.

**Licenses for Real Estate Brokers, Agents and Solicitors:** Licenses for real estate brokers, agents and solicitors are also available at no charge to a veteran who has war time experience and a service-connected disability certified by VA . The veteran is required to take any prescribed qualifying courses and necessary state examinations.

The 1947 statute providing honorably discharged wounded or disabled war veterans with a free license to operate as an insurance broker, agent or solicitor (NJSA 17:22-6) was partially repealed in 1972. In 1987, NJSA 17:22A- 21 FEES; Section d provided " The commissioner may, by rule or regulation, provide for the waiving of fees for disabled war Veterans of the U.S. Military Service."

**Education Benefits:**

**Operation Recognition: High School Diplomas for Veterans:** This program awards a state-endorsed New Jersey high school diploma to any New Jersey veteran who left a New Jersey high school to enter military service during World War II, the Korean and Vietnam conflicts.

**Eligibility:** New Jersey veterans who are:

- Current New Jersey residents
- Left a New Jersey high school directly to join the military between:
  - September 16, 1940 - December 31, 1946
  - June 23, 1950 - January 31, 1955
  - December 31, 1960 - May 7m 1975
- Discharged honorably or under honorable conditions
- Veterans who were a member of any branch of service including Merchant Marine and coast Guard or those who have since earned a GED are eligible.
- Diplomas may be issued posthumously. Surviving family members of eligible veterans are encouraged to apply.

For more information, go to, [VetsGuide2006.pdf](#) at following website:

<http://www.state.nj.us/military/veterans/njguide/index.html>

**Tuition Assistance:** Pays up to 75% of tuition costs at accredited schools only with a maximum of \$100.00 per undergraduate credit and a maximum of \$170.00 per graduate credit. Tuition Assistance may not be used together with any other federal program (i.e. the GI Bill) Applications available at: [Youcanretain.net](http://Youcanretain.net)

**Eligibility:** New Jersey National Guardsman (Army or Air) who must:

- Have completed Initial Active Duty Training.



# MyArmyBenefits

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**State / Territory Benefits**

## State / Territory Benefits - New Hampshire



**Resource Locator**

**State Taxes**

**Education Benefits**

**Employment Benefits**

**Special Vehicle License Plates**

**Health and Insurance Benefits**

**Hunting and Fishing Licenses**

**Miscellaneous Benefits**

**Military Installations: Active Duty**

**Military Installations: National Guard**

**Military Installations: Army Reserve**

**VA Medical Facilities**

**Resources**

**Summary:** The State of New Hampshire offers special benefits for its military service members and veterans including Property Tax Exemptions, War Bonuses, State Employment Preferences, Education and Tuition Assistance, Special Vehicle Tags and Parking privileges, State Park Admission benefits, as well as Hunting And Fishing License privileges. Eligibility for some benefits may depend on residency, military component and veteran disability status.

### State Benefit Highlights and Eligibility

#### State Taxes:

**New Hampshire Department of Revenue Administration:** <http://www.nh.gov/revenue/>

**State Tax Advantage:** No state income tax

**Eligibility:** All New Hampshire residents.

**Property Tax Exemption:** Property owned and operated by certain veterans' organizations or departments, local chapters or posts shall be exempt from taxation. (See RSAs 72:23-a, 72:23-c). Certain wartime veterans, their wives or widows may be eligible for a property tax credit of \$50 (\$100 if both are eligible veterans). Cities/towns may vote to adopt a higher tax credit of up to \$500. (See RSA 72:28). The widow of a veteran who was killed while on active duty in the military may be eligible for a tax credit of between \$700 and \$2000 on real estate or personal property. (See RSA 72:29-a). There is a \$700 tax credit on real estate occupied as principal place of abode by a permanently and totally disabled service-connected veteran, double amputee or paraplegic or unremarried surviving spouse. Cities and towns may vote to adopt a higher tax credit of up to \$2000. (See RSA 72:35). A permanently and totally disabled veteran who is blind, paraplegic or a double amputee as a result of service connection and who owns a specially adapted homestead acquired with the assistance of the U.S. Department of Veterans Affairs, or with proceeds from the sale of any previous homestead acquired with the assistance of the U.S. Department of Veterans Affairs, shall be exempt from all taxation on the homestead. The veteran's surviving spouse shall also be exempt from all taxation on the homestead. (See RSA 72:36-a).

**Back to top**

#### Education Benefits:

**Free Tuition for Children of Missing-in-Action:** The child of a missing person who was domiciled in this State serving in or with the U.S. armed forces after February 28, 1961, is entitled to free tuition at vocational-technical college so long as said missing person is so reported/listed as missing, captured, etc. (See RSA 188-F:16).

**Free Tuition for Children of Killed-in-Action:** The children of military members who die in service during wartime, and children of certain wartime veterans who die from a service-connected disability, may qualify for free tuition at New Hampshire public institutions of higher learning. A scholarship for board, room, rent, books and supplies up to \$2500 per year for a period of no more than 4 years at such educational institutions may be furnished to these children if they are in need of financial assistance. (See RSA 193:19), 193:20, 193:22.).

**Tuition Assistance:** Tuition costs waived up to 100% after applying other federal benefits at state supported post-secondary institution on space-available basis. NH National Guard Scholarships are also available up to \$500 annually.

**Eligibility:** New Hampshire Air and Army National Guard members.



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# Property Valuation and Review

[Read more about Income Tax Exemptions](#)

## Military Personnel – Property Tax Exemption for Disabled Veterans

32 V.S.A. §3802(11)

The first \$10,000 of appraisal value (up to \$40,000 by a vote of the town for the municipal portion) of the established residence of a *qualifying veteran*, his or her surviving spouse or child is exempt if:

- a. the residence is owned in fee simple by one or jointly and;
- b. a written application for the exemption is filed with the Vermont Office of Veterans Affairs (VOVA) before May 1.

VOVA provides veterans with an application for the exemption and notifies towns on a monthly basis from mid-February to mid-May of eligible applicants. The Listers will verify ownership of property for eligibility as a qualifying veteran. Veterans must have served during wartime or have received an American Expeditionary Medal, and be receiving one of the following:

- Death compensation, or
- dependence and indemnity compensation, or
- a disability pension paid thru the veteran's administration or any military department, or
- disability compensation (at least 50% disability).

The widow or widower of a veteran who was qualified for the exemption at the time of his or her death still qualifies for the exemption.

Address questions regarding the application process and eligibility to:

**More Information:**

- Annual Reports
- Appeal Handbook - Property
- Appraisal Firms/Lister Info
- Current Use
- Equalization Study Intro.
- Land Gains Allocations
- Military Exemption
- Property Tax Adjustments
- Property Transfer Data
- Property Transfer Tax
- School District Codes
- Treasurer/Collector Info



# LAWS OF ALASKA

2008

**Source**

SCS CSHB 61(FIN)

**Chapter No.**

\_\_\_\_\_

**AN ACT**

Relating to tax credits for cash contributions by taxpayers that are accepted for certain educational purposes, including vocational education programs and courses at the secondary school level and to tax credits for cash contributions by tax payers that are accepted by a state-operated vocational technical education and training school; and providing for an effective date.

\_\_\_\_\_

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Relating to tax credits for cash contributions by taxpayers that are accepted for certain  
2 educational purposes, including vocational education programs and courses at the secondary  
3 school level and to tax credits for cash contributions by tax payers that are accepted by a state-  
4 operated vocational technical education and training school; and providing for an effective  
5 date.

6

7 \* **Section 1.** AS 21.89.070 is repealed and reenacted to read:

8 **Sec. 21.89.070. Insurance tax education credit.** (a) A taxpayer is allowed a  
9 credit against the tax due under AS 21.09.210 or AS 21.66.110 for cash contributions  
10 accepted

11 (1) for direct instruction, research, and educational support purposes,  
12 including library and museum acquisitions, and contributions to endowment, by an  
13 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or

1 four-year college accredited by a regional accreditation association;

2 (2) for secondary school level vocational education courses and  
3 programs by a school district in the state; and

4 (3) by a state-operated vocational technical education and training  
5 school.

6 (b) The amount of the credit is the lesser of

7 (1) an amount equal to

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

9 (B) 100 percent of the next \$100,000 of contributions; or

10 (2) 50 percent of the taxpayer's tax liability under this title.

11 (c) Each public college and university shall include in its annual operating  
12 budget request contributions received and how the contributions were used.

13 (d) A contribution claimed as a credit under this section may not

14 (1) be claimed as a credit under more than one provision of this title;

15 and

16 (2) when combined with credits taken during the taxpayer's tax year  
17 under AS 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018,  
18 AS 43.75.018, or AS 43.77.045, exceed \$150,000.

19 (e) In this section,

20 (1) "school district" has the meaning given in AS 14.03.126;

21 (2) "vocational education" has the meaning given in AS 43.20.014.

22 \* **Sec. 2.** AS 43.20.014 is repealed and reenacted to read:

23 **Sec. 43.20.014. Income tax education credit.** (a) A taxpayer is allowed a  
24 credit against the tax due under this chapter for cash contributions accepted

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

29 (2) for secondary school level vocational education courses and  
30 programs by a school district in the state; and

31 (3) by a state-operated vocational technical education and training

1 school.

2 (b) The amount of the credit is

3 (1) 50 percent of contributions of not more than \$100,000; and

4 (2) 100 percent of the next \$100,000 of contributions.

5 (c) Each public college and university shall include in its annual operating  
6 budget request contributions received and how the contributions were used.

7 (d) A contribution claimed as a credit under this section may not

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

9 (2) also be allowed as a deduction under 26 U.S.C. 170 against the tax  
10 imposed by this chapter; and

11 (3) when combined with credits taken during the taxpayer's tax year  
12 under AS 21.89.070, 21.89.075, AS 43.55.019, AS 43.56.018, AS 43.65.018,  
13 AS 43.75.018, or AS 43.77.045, exceed \$150,000.

14 (e) In this section,

15 (1) "school district" has the meaning given in AS 14.03.126;

16 (2) "vocational education" means organized educational activities that  
17 offer a sequence of courses that provides individuals with the academic and technical  
18 knowledge and skills the individuals need to prepare for further education and for  
19 careers other than careers requiring a baccalaureate, master's, or doctoral degree.

20 \* **Sec. 3.** AS 43.55.019 is repealed and reenacted to read:

21 **Sec. 43.55.019. Oil or gas producer education credit.** (a) A producer of oil  
22 or gas is allowed a credit against the tax due under this chapter for cash contributions  
23 accepted

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

28 (2) for secondary school level vocational education courses and  
29 programs by a school district in the state; and

30 (3) by a state-operated vocational technical education and training  
31 school.

- 1 (b) The amount of the credit is
- 2 (1) 50 percent of contributions of not more than \$100,000; and
- 3 (2) 100 percent of the next \$100,000 of contributions.
- 4 (c) Each public college and university shall include in its annual operating
- 5 budget request contributions received and how the contributions were used.
- 6 (d) A contribution claimed as a credit under this section may not
- 7 (1) be claimed as a credit under another provision of this title; and
- 8 (2) when combined with credits taken during the taxpayer's tax year
- 9 under AS 21.89.070, 21.89.075, AS 43.20.014, AS 43.56.018, AS 43.65.018,
- 10 AS 43.75.018, or AS 43.77.045, exceed \$150,000.
- 11 (e) The department may, by regulation, establish procedures by which a
- 12 taxpayer may allocate a pro rata share of a credit claimed under this section against
- 13 monthly tax payments made during the tax year.
- 14 (f) In this section,
- 15 (1) "school district" has the meaning given in AS 14.03.126;
- 16 (2) "vocational education" has the meaning given in AS 43.20.014.

17 \* **Sec. 4.** AS 43.56.018 is repealed and reenacted to read:

18 **Sec. 43.56.018. Property tax education credit.** (a) The owner of property  
19 taxable under this chapter is allowed a credit against the tax due under this chapter for  
20 cash contributions accepted

21 (1) for direct instruction, research, and educational support purposes,  
22 including library and museum acquisitions, and contributions to endowment, by an  
23 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or  
24 four-year college accredited by a regional accreditation association;

25 (2) for secondary school level vocational education courses and  
26 programs by a school district in the state; and

27 (3) by a state-operated vocational technical education and training  
28 school.

- 29 (b) The amount of the credit is
- 30 (1) 50 percent of contributions of not more than \$100,000; and
- 31 (2) 100 percent of the next \$100,000 of contributions.

1 (c) Each public college and university shall include in its annual operating  
2 budget request contributions received and how the contributions were used.

3 (d) A contribution claimed as a credit under this section may not

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

5 (2) when combined with credits taken during the taxpayer's tax year  
6 under AS 21.89.070, 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.65.018,  
7 AS 43.75.018, or AS 43.77.045, exceed \$150,000.

8 (e) In this section,

9 (1) "school district" has the meaning given in AS 14.03.126;

10 (2) "vocational education" has the meaning given in AS 43.20.014.

11 \* **Sec. 5.** AS 43.65.018 is repealed and reenacted to read:

12 **Sec. 43.65.018. Mining business education credit.** (a) A person engaged in  
13 the business of mining in the state is allowed a credit against the tax due under this  
14 chapter for cash contributions accepted

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

19 (2) for secondary school level vocational education courses and  
20 programs by a school district in the state; and

21 (3) by a state-operated vocational technical education and training  
22 school.

23 (b) The amount of the credit is

24 (1) 50 percent of contributions of not more than \$100,000; and

25 (2) 100 percent of the next \$100,000 of contributions.

26 (c) Each public college and university shall include in its annual operating  
27 budget request contributions received and how the contributions were used.

28 (d) A contribution claimed as a credit under this section may not

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

30 (2) when combined with credits taken during the taxpayer's tax year  
31 under AS 21.89.070, 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.56.018,

1 AS 43.75.018, or AS 43.77.045, exceed \$150,000.

2 (e) In this section,

3 (1) "school district" has the meaning given in AS 14.03.126;

4 (2) "vocational education" has the meaning given in AS 43.20.014.

5 \* **Sec. 6.** AS 43.75.018 is repealed and reenacted to read:

6 **Sec. 43.75.018. Fisheries business education credit.** (a) A person engaged in  
7 a fisheries business is allowed a credit against the tax due under this chapter for cash  
8 contributions accepted

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

13 (2) for secondary school level vocational education courses and  
14 programs by a school district in the state; and

15 (3) by a state-operated vocational technical education and training  
16 school.

17 (b) The amount of the credit is

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 (c) Each public college and university shall include in its annual operating  
21 budget request contributions received and how the contributions were used.

22 (d) A contribution claimed as a credit under this section may not

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

24 (2) when combined with credits taken during the taxpayer's tax year  
25 under AS 21.89.070, 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.56.018,  
26 AS 43.65.018, or AS 43.77.045, exceed \$150,000.

27 (e) In this section,

28 (1) "school district" has the meaning given in AS 14.03.126;

29 (2) "vocational education" has the meaning given in AS 43.20.014.

30 \* **Sec. 7.** AS 43.77.045 is repealed and reenacted to read:

31 **Sec. 43.77.045. Floating fisheries business education credit.** (a) In addition

1 to the credit allowed under AS 43.77.040, a person engaged in a floating fisheries  
2 business is allowed a credit against the tax due under this chapter for cash  
3 contributions accepted

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

8 (2) for secondary school level vocational education courses and  
9 programs by a school district in the state; and

10 (3) by a state-operated vocational technical education and training  
11 school.

12 (b) The amount of the credit is

13 (1) 50 percent of contributions of not more than \$100,000; and

14 (2) 100 percent of the next \$100,000 of contributions.

15 (c) Each public college and university shall include in its annual operating  
16 budget request contributions received and how the contributions were used.

17 (d) A contribution claimed as a credit under this section may not

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

19 (2) when combined with credits taken during the taxpayer's tax year  
20 under AS 21.89.070, 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.56.018,  
21 AS 43.65.018, or AS 43.75.018, exceed \$150,000.

22 (e) In this section,

23 (1) "school district" has the meaning given in AS 14.03.126;

24 (2) "vocational education" has the meaning given in AS 43.20.014.

25 \* **Sec. 8.** This Act takes effect January 1, 2009.



# LAWS OF ALASKA

2010

**Source**

HCS CSSB 236(FIN)

**Chapter No.**

\_\_\_\_\_

**AN ACT**

Relating to tax credits for cash contributions by taxpayers that are accepted for certain educational purposes and facilities; and providing for an effective date.

\_\_\_\_\_

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

THE ACT FOLLOWS ON PAGE 1

**AN ACT**

1 Relating to tax credits for cash contributions by taxpayers that are accepted for certain  
2 educational purposes and facilities; and providing for an effective date.

3

4 \* **Section 1.** AS 21.06.110 is amended to read:

5           **Sec. 21.06.110. Director's annual report.** As early in each calendar year as is  
6 reasonably possible, the director shall prepare and deliver an annual report to the  
7 commissioner, who shall notify the legislature that the report is available, showing,  
8 with respect to the preceding calendar year,

9                   (1) a list of the authorized insurers transacting insurance in this state,  
10 with a summary of their financial statement as the director considers appropriate;

11                   (2) the name of each insurer whose certificate of authority was  
12 surrendered, suspended, or revoked during the year and the cause of surrender,  
13 suspension, or revocation;

14                   (3) the name of each insurer authorized to do business in this state

1 against which delinquency or similar proceedings were instituted and, if against an  
2 insurer domiciled in this state, a concise statement of the facts with respect to each  
3 proceeding and its present status;

4 (4) a statement in regard to examination of rating organizations,  
5 advisory organizations, joint underwriters, and joint reinsurers as required by  
6 AS 21.39.120;

7 (5) the receipt and expenses of the division for the year;

8 (6) recommendations of the director as to amendments or  
9 supplementation of laws affecting insurance or the office of director;

10 (7) statistical information regarding health insurance, including the  
11 number of individual and group policies sold or terminated in the state; this paragraph  
12 does not authorize the director to require an insurer to release proprietary information;

13 (8) the annual percentage of health claims paid in the state that meets  
14 the requirements of AS 21.36.128(a) and (d); [AND]

15 (9) **the total amount of contributions reported and the total**  
16 **amount of credit claimed under AS 21.89.070 and 21.89.075; and**

17 **(10)** other pertinent information and matters the director considers  
18 proper.

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

20 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or  
21 AS 21.66.110 for cash contributions accepted

22 (1) for direct instruction, research, and educational support purposes,  
23 including library and museum acquisitions, and contributions to endowment, by an  
24 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or  
25 four-year college accredited by a regional accreditation association;

26 (2) for secondary school level vocational education courses, [AND]  
27 programs, **and facilities** by a school district in the state; [AND]

28 (3) **for vocational education courses, programs, and facilities** by a  
29 state-operated vocational technical education and training school; **and**

30 **(4) for a facility by a nonprofit, public or private, Alaska two-year**  
31 **or four-year college accredited by a regional accreditation association.**

1 \* **Sec. 3.** AS 21.89.070(a), as amended by sec. 2 of this Act, is amended to read:

2 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or  
3 AS 21.66.110 for cash contributions accepted

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

8 (2) for secondary school level vocational education courses **and** [,]  
9 programs [, AND FACILITIES] by a school district in the state; **and**

10 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,  
11 AND FACILITIES] by a state-operated vocational technical education and training  
12 school [; AND

13 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,  
14 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A  
15 REGIONAL ACCREDITATION ASSOCIATION].

16 \* **Sec. 4.** AS 21.89.070(b) is amended to read:

17 (b) The amount of the credit is [THE LESSER OF

18 (1)] an amount equal to

19 **(1)** [(A)] 50 percent of contributions of not more than \$100,000;

20 **(2)** [AND (B)] 100 percent of the next **\$200,000** [\$100,000] of  
21 contributions; **and**

22 **(3) 50 percent of the amount of contributions that exceed \$300,000**

23 [OR

24 (2) 50 PERCENT OF THE TAXPAYER'S TAX LIABILITY UNDER  
25 THIS TITLE].

26 \* **Sec. 5.** AS 21.89.070(b), as amended by sec. 4 of this Act, is amended to read:

27 (b) The amount of the credit is **the lesser of**

28 **(1)** an amount equal to

29 **(A)** [(1)] 50 percent of contributions of not more than  
30 \$100,000; **and**

31 **(B)** [(2)] 100 percent of the next **\$100,000** [\$200,000] of

1 contributions; or

2 **(2) 50 percent of the taxpayer's tax liability under this title** [AND

3 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT  
4 EXCEED \$300,000].

5 \* **Sec. 6.** AS 21.89.070(d) is amended to read:

6 (d) A contribution claimed as a credit under this section may not

7 (1) be **the basis for a credit** claimed [AS A CREDIT] under more  
8 than one provision of this title; and

9 (2) when combined with **contributions that are the basis for** credits  
10 taken during the taxpayer's tax year under AS 21.89.075, AS 43.20.014,  
11 AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, **result in**  
12 **the total amount of credits exceeding \$5,000,000; if the taxpayer is a member of**  
13 **an affiliated group, then the total amount of credits may not exceed \$5,000,000**  
14 **for the affiliated group; in this paragraph, "affiliated group" has the meaning**  
15 **given in AS 43.20.073** [EXCEED \$150,000].

16 \* **Sec. 7.** AS 21.89.070(d), as amended by sec. 6 of this Act, is amended to read:

17 (d) A contribution claimed as a credit under this section may not

18 (1) be the basis for a credit claimed under more than one provision of  
19 this title; and

20 (2) when combined with contributions that are the basis for credits  
21 taken during the taxpayer's tax year under AS 21.89.075, AS 43.20.014,  
22 AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in  
23 the total amount of credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS  
24 A MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF  
25 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN  
26 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN  
27 AS 43.20.073].

28 \* **Sec. 8.** AS 21.89.070 is amended by adding a new subsection to read:

29 (f) The credit under this section may not reduce a person's tax liability under  
30 AS 21.09.210 or AS 21.66.110 to below zero for any tax year. An unused credit or  
31 portion of a credit not used under this section for a tax year may not be sold, traded,

1 transferred, or applied in a subsequent tax year.

2 \* **Sec. 9.** AS 21.89.075(c) is amended to read:

3 (c) A contribution claimed by a taxpayer as a credit under this section may not

4 (1) be **the basis for a credit** claimed [AS A CREDIT] under more  
5 than one provision of this title;

6 (2) when combined with **contributions that are the basis for** credits  
7 taken during the taxpayer's tax year under AS 21.89.070, AS 43.20.014,  
8 AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, **result in**  
9 **the total amount of credits exceeding \$5,000,000; if the taxpayer is a member of**  
10 **an affiliated group, then the total amount of credits may not exceed \$5,000,000**  
11 **for the affiliated group; in this paragraph, "affiliated group" has the meaning**  
12 **given in AS 43.20.073** [EXCEED \$150,000]; or

13 (3) be claimed as a credit unless the contribution qualifies for the credit  
14 under (d) of this section.

15 \* **Sec. 10.** AS 21.89.075(c), as amended by sec. 9 of this Act, is amended to read:

16 (c) A contribution claimed by a taxpayer as a credit under this section may not

17 (1) be the basis for a credit claimed under more than one provision of  
18 this title;

19 (2) when combined with contributions that are the basis for credits  
20 taken during the taxpayer's tax year under AS 21.89.070, AS 43.20.014,  
21 AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in  
22 the total amount of credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS  
23 A MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF  
24 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN  
25 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN  
26 AS 43.20.073]; or

27 (3) be claimed as a credit unless the contribution qualifies for the credit  
28 under (d) of this section.

29 \* **Sec. 11.** AS 21.89.075 is amended by adding a new subsection to read:

30 (f) The credit under this section may not reduce a person's tax liability under  
31 AS 21.09.210 to below zero for any tax year. An unused credit or portion of a credit

1 not used under this section for a calendar year may not be sold, traded, transferred, or  
2 applied in a subsequent calendar year.

3 \* **Sec. 12.** AS 43.05.010 is amended to read:

4 **Sec. 43.05.010. Duties of commissioner.** The commissioner of revenue shall

5 (1) exercise general supervision and direct the activities of the  
6 Department of Revenue;

7 (2) supervise the fiscal affairs and responsibilities of the department;

8 (3) prescribe uniform rules for investigations and hearings;

9 (4) keep a record of all departmental proceedings, record and file all  
10 bonds, and assume custody of returns, reports, papers, and documents of the  
11 department;

12 (5) adopt a seal and affix it to each order, process, or certificate issued  
13 by the commissioner;

14 (6) keep a record of each order, process, and certificate issued by the  
15 commissioner, and keep the record open to public inspection at all reasonable times;

16 (7) hold hearings and investigations necessary for the administration of  
17 state tax and revenue laws;

18 (8) except as provided in AS 43.05.405 - 43.05.499 and in  
19 AS 44.64.030, hear and determine appeals of a matter within the jurisdiction of the  
20 Department of Revenue and enter orders on the appeals that are final unless reversed  
21 or modified by the courts;

22 (9) issue subpoenas to require the attendance of witnesses and the  
23 production of necessary books, papers, documents, correspondence, and other things;

24 (10) order the taking of depositions before a person competent to  
25 administer oaths;

26 (11) administer oaths and take acknowledgments;

27 (12) request the attorney general for rulings on the interpretation of the  
28 tax and revenue laws administered by the department;

29 (13) call upon the attorney general to institute actions for recovery of  
30 unpaid taxes, fees, excises, additions to tax, penalties, and interest;

31 (14) issue warrants for the collection of unpaid tax penalties and

1 interest and take all steps necessary and proper to enforce full and complete  
2 compliance with the tax, license, excise, and other revenue laws of the state;

3 (15) report to the legislature before February 15 of each year the  
4 total amount of contributions reported and the total amount of credit claimed  
5 during the previous calendar year under AS 43.20.014, AS 43.55.019,  
6 AS 43.56.018, AS 43.65.018, AS 43.75.018, and AS 43.77.045 [REPEALED].

7 \* **Sec. 13.** AS 43.20.014(a) is amended to read:

8 (a) A taxpayer is allowed a credit against the tax due under this chapter for  
9 cash contributions accepted

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

14 (2) for secondary school level vocational education courses, [AND]  
15 programs, and facilities by a school district in the state; [AND]

16 (3) for vocational education courses, programs, and facilities by a  
17 state-operated vocational technical education and training school; and

18 (4) for a facility by a nonprofit, public or private, Alaska two-year  
19 or four-year college accredited by a regional accreditation association.

20 \* **Sec. 14.** AS 43.20.014(a), as amended by sec. 13 of this Act, is amended to read:

21 (a) A taxpayer is allowed a credit against the tax due under this chapter for  
22 cash contributions accepted

23 (1) for direct instruction, research, and educational support purposes,  
24 including library and museum acquisitions, and contributions to endowment, by an  
25 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or  
26 four-year college accredited by a regional accreditation association;

27 (2) for secondary school level vocational education courses and [,]  
28 programs [, AND FACILITIES] by a school district in the state; and

29 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,  
30 AND FACILITIES] by a state-operated vocational technical education and training  
31 school [; AND

1 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,  
2 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A  
3 REGIONAL ACCREDITATION ASSOCIATION].

4 \* **Sec. 15.** AS 43.20.014(b) is amended to read:

5 (b) The amount of the credit is

6 (1) 50 percent of contributions of not more than \$100,000; [AND]

7 (2) 100 percent of the next \$200,000 [\$100,000] of contributions; **and**

8 **(3) 50 percent of the amount of contributions that exceed \$300,000.**

9 \* **Sec. 16.** AS 43.20.014(b), as amended by sec. 15 of this Act, is amended to read:

10 (b) The amount of the credit is

11 (1) 50 percent of contributions of not more than \$100,000; **and**

12 (2) 100 percent of the next \$100,000 [\$200,000] of contributions [;

13 AND

14 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT

15 EXCEED \$300,000].

16 \* **Sec. 17.** AS 43.20.014(d) is amended to read:

17 (d) A contribution claimed as a credit under this section may not

18 (1) be **the basis for a credit** claimed [AS A CREDIT] under another  
19 provision of this title;

20 (2) also be allowed as a deduction under 26 U.S.C. 170 against the tax  
21 imposed by this chapter; and

22 (3) when combined with **contributions that are the basis for** credits  
23 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.55.019,  
24 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, **result in the total**  
25 **amount of credits exceeding \$5,000,000; if the taxpayer is a member of an**  
26 **affiliated group, then the total amount of credits may not exceed \$5,000,000 for**  
27 **the affiliated group; in this paragraph, "affiliated group" has the meaning given**  
28 **in AS 43.20.073** [EXCEED \$150,000].

29 \* **Sec. 18.** AS 43.20.014(d), as amended by sec. 17 of this Act, is amended to read:

30 (d) A contribution claimed as a credit under this section may not

31 (1) be the basis for a credit claimed under another provision of this

1 title;

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

4 (3) when combined with contributions that are the basis for credits  
5 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.55.019,  
6 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
7 amount of credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS A  
8 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF  
9 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN  
10 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN  
11 AS 43.20.073].

12 \* **Sec. 19.** AS 43.20.014 is amended by adding a new subsection to read:

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

17 \* **Sec. 20.** AS 43.55.019(a) is amended to read:

18 (a) A producer of oil or gas is allowed a credit against the tax due under this  
19 chapter for cash contributions accepted

20 (1) for direct instruction, research, and educational support purposes,  
21 including library and museum acquisitions, and contributions to endowment, by an  
22 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or  
23 four-year college accredited by a regional accreditation association;

24 (2) for secondary school level vocational education courses, [AND]  
25 programs, **and facilities** by a school district in the state; [AND]

26 (3) **for vocational education courses, programs, and facilities** by a  
27 state-operated vocational technical education and training school; **and**

28 **(4) for a facility by a nonprofit, public or private, Alaska two-year**  
29 **or four-year college accredited by a regional accreditation association.**

30 \* **Sec. 21.** AS 43.55.019(a), as amended by sec. 20 of this Act, is amended to read:

31 (a) A producer of oil or gas is allowed a credit against the tax due under this

1 chapter for cash contributions accepted

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

6 (2) for secondary school level vocational education courses **and** [,]  
7 programs [, AND FACILITIES] by a school district in the state; **and**

8 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,  
9 AND FACILITIES] by a state-operated vocational technical education and training  
10 school [; AND

11 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,  
12 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A  
13 REGIONAL ACCREDITATION ASSOCIATION].

14 \* **Sec. 22.** AS 43.55.019(b) is amended to read:

15 (b) The amount of the credit is

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

17 (2) 100 percent of the next **\$200,000** [\$100,000] of contributions; **and**

18 **(3) 50 percent of the amount of contributions that exceed \$300,000.**

19 \* **Sec. 23.** AS 43.55.019(b), as amended by sec. 22 of this Act, is amended to read:

20 (b) The amount of the credit is

21 (1) 50 percent of contributions of not more than \$100,000; **and**

22 (2) 100 percent of the next **\$100,000** [\$200,000] of contributions [;

23 AND

24 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT  
25 EXCEED \$300,000].

26 \* **Sec. 24.** AS 43.55.019(d) is amended to read:

27 (d) A contribution claimed as a credit under this section may not

28 (1) be **the basis for a credit** claimed [AS A CREDIT] under another  
29 provision of this title; and

30 (2) when combined with **contributions that are the basis for** credits  
31 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,

1 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
2 amount of credits exceeding \$5,000,000; if the taxpayer is a member of an  
3 affiliated group, then the total amount of credits may not exceed \$5,000,000 for  
4 the affiliated group; in this paragraph, "affiliated group" has the meaning given  
5 in AS 43.20.073 [EXCEED \$150,000].

6 \* **Sec. 25.** AS 43.55.019(d), as amended by sec. 24 of this Act, is amended to read:

7 (d) A contribution claimed as a credit under this section may not

8 (1) be the basis for a credit claimed under another provision of this  
9 title; and

10 (2) when combined with contributions that are the basis for credits  
11 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
12 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
13 amount of credits exceeding \$150,000 [\$5,000,000; IF THE TAXPAYER IS A  
14 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF  
15 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN  
16 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN  
17 AS 43.20.073].

18 \* **Sec. 26.** AS 43.55.019 is amended by adding a new subsection to read:

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. 27.** AS 43.56.018(a) is amended to read:

24 (a) The owner of property taxable under this chapter is allowed a credit  
25 against the tax due under this chapter for cash contributions accepted

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

30 (2) for secondary school level vocational education courses, [AND]  
31 programs, and facilities by a school district in the state; [AND]

1 (3) for vocational education courses, programs, and facilities by a  
2 state-operated vocational technical education and training school; and

3 (4) for a facility by a nonprofit, public or private, Alaska two-year  
4 or four-year college accredited by a regional accreditation association.

5 \* **Sec. 28.** AS 43.56.018(a), as amended by sec. 27 of this Act, is amended to read:

6 (a) The owner of property taxable under this chapter is allowed a credit  
7 against the tax due under this chapter for cash contributions accepted

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

12 (2) for secondary school level vocational education courses and [,]  
13 programs [, AND FACILITIES] by a school district in the state; and

14 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,  
15 AND FACILITIES] by a state-operated vocational technical education and training  
16 school [; AND

17 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,  
18 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A  
19 REGIONAL ACCREDITATION ASSOCIATION].

20 \* **Sec. 29.** AS 43.56.018(b) is amended to read:

21 (b) The amount of the credit is

22 (1) 50 percent of contributions of not more than \$100,000; [AND]

23 (2) 100 percent of the next \$200,000 [\$100,000] of contributions; and

24 (3) 50 percent of the amount of contributions that exceed \$300,000.

25 \* **Sec. 30.** AS 43.56.018(b), as amended by sec. 29 of this Act, is amended to read:

26 (b) The amount of the credit is

27 (1) 50 percent of contributions of not more than \$100,000; and

28 (2) 100 percent of the next \$100,000 [\$200,000] of contributions [;

29 AND

30 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT  
31 EXCEED \$300,000].

1 \* **Sec. 31.** AS 43.56.018(d) is amended to read:

2 (d) A contribution claimed as a credit under this section may not

3 (1) be **the basis for a credit** claimed [AS A CREDIT] under another  
4 provision of this title; and

5 (2) when combined with **contributions that are the basis for** credits  
6 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
7 AS 43.55.019, AS 43.65.018, AS 43.75.018, or AS 43.77.045, **result in the total**  
8 **amount of credits exceeding \$5,000,000; if the taxpayer is a member of an**  
9 **affiliated group, then the total amount of credits may not exceed \$5,000,000 for**  
10 **the affiliated group; in this paragraph, "affiliated group" has the meaning given**  
11 **in AS 43.20.073** [EXCEED \$150,000].

12 \* **Sec. 32.** AS 43.56.018(d), as amended by sec. 31 of this Act, is amended to read:

13 (d) A contribution claimed as a credit under this section may not

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

16 (2) when combined with contributions that are the basis for credits  
17 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
18 AS 43.55.019, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
19 amount of credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS A  
20 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF  
21 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN  
22 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN  
23 AS 43.20.073].

24 \* **Sec. 33.** AS 43.56.018 is amended by adding a new subsection to read:

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

29 \* **Sec. 34.** AS 43.65.018(a) is amended to read:

30 (a) A person engaged in the business of mining in the state is allowed a credit  
31 against the tax due under this chapter for cash contributions accepted

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

5 (2) for secondary school level vocational education courses, [AND]  
6 programs, **and facilities** by a school district in the state; [AND]

7 (3) **for vocational education courses, programs, and facilities** by a  
8 state-operated vocational technical education and training school; **and**

9 **(4) for a facility by a nonprofit, public or private, Alaska two-year**  
10 **or four-year college accredited by a regional accreditation association.**

11 \* **Sec. 35.** AS 43.65.018(a), as amended by sec. 34 of this Act, is amended to read:

12 (a) A person engaged in the business of mining in the state is allowed a credit  
13 against the tax due under this chapter for cash contributions accepted

14 (1) for direct instruction, research, and educational support purposes,  
15 including library and museum acquisitions, and contributions to endowment, by an  
16 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or  
17 four-year college accredited by a regional accreditation association;

18 (2) for secondary school level vocational education courses **and** [,]  
19 programs [, AND FACILITIES] by a school district in the state; **and**

20 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,  
21 AND FACILITIES] by a state-operated vocational technical education and training  
22 school [; AND

23 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,  
24 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A  
25 REGIONAL ACCREDITATION ASSOCIATION].

26 \* **Sec. 36.** AS 43.65.018(b) is amended to read:

27 (b) The amount of the credit is

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

29 (2) 100 percent of the next **\$200,000** [\$100,000] of contributions; **and**

30 **(3) 50 percent of the amount of contributions that exceed \$300,000.**

31 \* **Sec. 37.** AS 43.65.018(b), as amended by sec. 36 of this Act, is amended to read:

1 (b) The amount of the credit is

2 (1) 50 percent of contributions of not more than \$100,000; **and**

3 (2) 100 percent of the next **\$100,000** [\$200,000] of contributions [;

4 AND

5 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT  
6 EXCEED \$300,000].

7 \* **Sec. 38.** AS 43.65.018(d) is amended to read:

8 (d) A contribution claimed as a credit under this section may not

9 (1) be **the basis for a credit** claimed [AS A CREDIT] under another  
10 provision of this title; and

11 (2) when combined with **contributions that are the basis for** credits  
12 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
13 AS 43.55.019, AS 43.56.018, AS 43.75.018, or AS 43.77.045, **result in the total**  
14 **amount of the credits exceeding \$5,000,000; if the taxpayer is a member of an**  
15 **affiliated group, then the total amount of credits may not exceed \$5,000,000 for**  
16 **the affiliated group; in this paragraph, "affiliated group" has the meaning given**  
17 **in AS 43.20.073** [EXCEED \$150,000].

18 \* **Sec. 39.** AS 43.65.018(d), as amended by sec. 38 of this Act, is amended to read:

19 (d) A contribution claimed as a credit under this section may not

20 (1) be the basis for a credit claimed under another provision of this  
21 title; and

22 (2) when combined with contributions that are the basis for credits  
23 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
24 AS 43.55.019, AS 43.56.018, AS 43.75.018, or AS 43.77.045, result in the total  
25 amount of the credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS A  
26 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF  
27 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN  
28 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN  
29 AS 43.20.073].

30 \* **Sec. 40.** AS 43.65.018 is amended by adding a new subsection to read:

31 (f) The credit under this section may not reduce a person's tax liability under

1 this chapter to below zero for any tax year. An unused credit or portion of a credit not  
2 used under this section for a tax year may not be sold, traded, transferred, or applied in  
3 a subsequent tax year.

4 \* **Sec. 41.** AS 43.75.018(a) is amended to read:

5 (a) A person engaged in a fisheries business is allowed a credit against the tax  
6 due under this chapter for cash contributions accepted

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

11 (2) for secondary school level vocational education courses, [AND]  
12 programs, **and facilities** by a school district in the state; [AND]

13 (3) **for vocational education courses, programs, and facilities** by a  
14 state-operated vocational technical education and training school; **and**

15 **(4) for a facility by a nonprofit, public or private, Alaska two-year**  
16 **or four-year college accredited by a regional accreditation association.**

17 \* **Sec. 42.** AS 43.75.018(a), as amended by sec. 41 of this Act, is amended to read:

18 (a) A person engaged in a fisheries business is allowed a credit against the tax  
19 due under this chapter for cash contributions accepted

20 (1) for direct instruction, research, and educational support purposes,  
21 including library and museum acquisitions, and contributions to endowment, by an  
22 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or  
23 four-year college accredited by a regional accreditation association;

24 (2) for secondary school level vocational education courses **and** [,]  
25 programs [, AND FACILITIES] by a school district in the state; **and**

26 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,  
27 AND FACILITIES] by a state-operated vocational technical education and training  
28 school [; AND

29 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,  
30 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A  
31 REGIONAL ACCREDITATION ASSOCIATION].

1 \* **Sec. 43.** AS 43.75.018(b) is amended to read:

2 (b) The amount of the credit is

3 (1) 50 percent of contributions of not more than \$100,000; [AND]

4 (2) 100 percent of the next **\$200,000** [\$100,000] of contributions; **and**

5 **(3) 50 percent of the amount of contributions that exceed \$300,000.**

6 \* **Sec. 44.** AS 43.75.018(b), as amended by sec. 43 of this Act, is amended to read:

7 (b) The amount of the credit is

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

9 (2) 100 percent of the next **\$100,000** [\$200,000] of contributions [;

10 AND

11 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT  
12 EXCEED \$300,000].

13 \* **Sec. 45.** AS 43.75.018(d) is amended to read:

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

15 (1) be **the basis for a credit** claimed [AS A CREDIT] under another  
16 provision of this title; and

17 (2) when combined with **contributions that are the basis for** credits  
18 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
19 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.77.045, **result in the total**  
20 **amount of the credits exceeding \$5,000,000; if the taxpayer is a member of an**  
21 **affiliated group, then the total amount of credits may not exceed \$5,000,000 for**  
22 **the affiliated group; in this paragraph, "affiliated group" has the meaning given**  
23 **in AS 43.20.073** [EXCEED \$150,000].

24 \* **Sec. 46.** AS 43.75.018(d), as amended by sec. 45 of this Act, is amended to read:

25 (d) A contribution claimed as a credit under this section may not

26 (1) be the basis for a credit claimed under another provision of this  
27 title; and

28 (2) when combined with contributions that are the basis for credits  
29 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
30 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.77.045, result in the total  
31 amount of the credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS A

1 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF  
2 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN  
3 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN  
4 AS 43.20.073].

5 \* **Sec. 47.** AS 43.75.018 is amended by adding a new subsection to read:

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

10 \* **Sec. 48.** AS 43.77.045(a) is amended to read:

11 (a) In addition to the credit allowed under AS 43.77.040, a person engaged in  
12 a floating fisheries business is allowed a credit against the tax due under this chapter  
13 for cash contributions accepted

14 (1) for direct instruction, research, and educational support purposes,  
15 including library and museum acquisitions, and contributions to endowment, by an  
16 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or  
17 four-year college accredited by a regional accreditation association;

18 (2) for secondary school level vocational education courses, [AND]  
19 programs, **and facilities** by a school district in the state; [AND]

20 (3) **for vocational education courses, programs, and facilities** by a  
21 state-operated vocational technical education and training school; **and**

22 **(4) for a facility by a nonprofit, public or private, Alaska two-year**  
23 **or four-year college accredited by a regional accreditation association.**

24 \* **Sec. 49.** AS 43.77.045(a), as amended by sec. 48 of this Act, is amended to read:

25 (a) In addition to the credit allowed under AS 43.77.040, a person engaged in  
26 a floating fisheries business is allowed a credit against the tax due under this chapter  
27 for cash contributions accepted

28 (1) for direct instruction, research, and educational support purposes,  
29 including library and museum acquisitions, and contributions to endowment, by an  
30 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or  
31 four-year college accredited by a regional accreditation association;

1 (2) for secondary school level vocational education courses **and** [,]  
2 programs [, AND FACILITIES] by a school district in the state; **and**

3 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,  
4 AND FACILITIES] by a state-operated vocational technical education and training  
5 school [; AND

6 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,  
7 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A  
8 REGIONAL ACCREDITATION ASSOCIATION].

9 \* **Sec. 50.** AS 43.77.045(b) is amended to read:

10 (b) The amount of the credit is

11 (1) 50 percent of contributions of not more than \$100,000; [AND]

12 (2) 100 percent of the next **\$200,000** [\$100,000] of contributions; **and**

13 **(3) 50 percent of the amount of contributions that exceed \$300,000.**

14 \* **Sec. 51.** AS 43.77.045(b), as amended by sec. 50 of this Act, is amended to read:

15 (b) The amount of the credit is

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

17 (2) 100 percent of the next **\$100,000** [\$200,000] of contributions [;

18 AND

19 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT  
20 EXCEED \$300,000].

21 \* **Sec. 52.** AS 43.77.045(d) is amended to read:

22 (d) A contribution claimed as a credit under this section may not

23 (1) be **the basis for a credit** claimed [AS A CREDIT] under another  
24 provision of this title; and

25 (2) when combined with **contributions that are the basis for** credits  
26 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
27 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.75.018, **result in the total**  
28 **amount of the credits exceeding \$5,000,000; if the taxpayer is a member of an**  
29 **affiliated group, then the total amount of credits may not exceed \$5,000,000 for**  
30 **the affiliated group; in this paragraph, "affiliated group" has the meaning given**  
31 **in AS 43.20.073** [EXCEED \$150,000].

1 \* **Sec. 53.** AS 43.77.045(d), as amended by sec. 52 of this Act, is amended to read:

2 (d) A contribution claimed as a credit under this section may not

3 (1) be the basis for a credit claimed under another provision of this  
4 title; and

5 (2) when combined with contributions that are the basis for credits  
6 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,  
7 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.75.018, result in the total  
8 amount of the credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS A  
9 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF  
10 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN  
11 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN  
12 AS 43.20.073].

13 \* **Sec. 54.** AS 43.77.045 is amended by adding a new subsection to read:

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

18 \* **Sec. 55.** AS 21.06.110(9); AS 21.89.070(f), 21.89.075(f); AS 43.05.010(15);  
19 AS 43.20.014(f); AS 43.55.019(f); AS 43.56.018(f); AS 43.65.018(f); AS 43.75.018(f); and  
20 AS 43.77.045(f) are repealed.

21 \* **Sec. 56.** Sections 1, 2, 4, 6, 8, 9, 11 - 13, 15, 17, 19, 20, 22, 24, 26, 27, 29, 31, 33, 34, 36,  
22 38, 40, 41, 43, 45, 47, 48, 50, 52, and 54 of this Act take effect January 1, 2011.

23 \* **Sec. 57.** Except as provided in sec. 56 of this Act, this Act takes effect January 1, 2014.

**2011 Legislation****SB 84 (Ch 7 FSSLA 11) – Education Tax Credit.**

This legislation extended the expiration date of the \$5 million annual credit limit from January 1, 2014 to January 1, 2021, and expanded the type of contributions eligible for the credit.

Cash contributions to the following now qualify for the Education Tax Credit:

- For an annual intercollegiate sports tournament by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association
- For Alaska Native cultural or heritage programs provided by a nonprofit agency for educational support, including mentoring and tutoring, to in-state grades K – 12 public school staff and students
- For education, research, rehabilitation, and facilities by an in-state institution that qualifies as a coastal ecosystem learning center under the Coastal American Partnership that provides education, research and rehabilitation

This legislation became effective on July 1, 2011.