

**SB**

**136**

<TARGET><BILL>SB 136</BILL><SUBJECT>SB  
136</SUBJECT><COMM>SSTA27</COMM></TARGET>

## SENATE COMMITTEE REPORT First Committee of Referral

DATE: 1/17/12

FURTHER: Finance

Date of 5-Day Notice: \_\_\_\_\_  
(in accordance with Uniform Rule 23)

DATE TURNED IN TO OFFICE: 1-31-12

State Affairs Committee considered SENATE BILL NO. 136

### SB 136-INCOME TAX CREDIT FOR EMPLOYING A VETERAN

"An Act providing a tax credit for employing an Alaska veteran that may be taken against a liability for the tax on corporation income; and providing for an effective date."

and recommends:

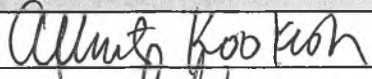
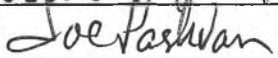
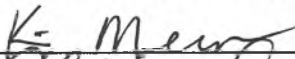
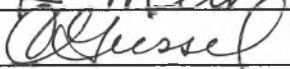
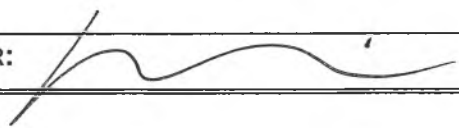
- [ ] be replaced with CS SB 136 (STA) [ ] Same Title  New Title
- [ ] adopt previous CS \_\_\_\_\_ (\_\_\_\_\_) [ ] Same Title [ ] New Title
- [ ] attached amendment(s)
- [ ] adopt \_\_\_\_\_ Letter of Intent
- [ ] further referral to \_\_\_\_\_ Committee

Dept Abbr.	
ADM	LEG
CED	LAW
COR	LWF
CRT	MVA
EED	DNR
DEC	DPS
DFG	REV
GOV	DOT
DHS	UA

NEW FISCAL NOTE(S)				
Dept.	Fiscal	Indet.	Zero	FN #
REV		X		

PREVIOUS FISCAL NOTE(S)				
Dept.	Fiscal	Indet.	Zero	FN #

[ ] APPROPRIATION - no fiscal note

SIGNATURES AND RECOMMENDATIONS:	PRINTED LAST NAME	DO PASS	DO NOT PASS	NO REC	AMEND
	KOOKESH	X			
	PASHWAN	X			
	Meyer	X			
	Biessel	X			
CHAIR: 	Wielechowski	✓			

# ALASKA STATE LEGISLATURE

## Session

State Capitol, Rm. 101  
Juneau, AK 99801  
(907) 465-2435  
Fax: (907) 465-6615

## Interim

716 W 4<sup>th</sup> Ave, Ste. 540  
Anchorage, AK 99501  
(907) 269-0120  
Fax: (907) 269-0122

Senator\_Bill\_Wielechowski@legis.state.ak.us



## Chair

State Affairs Committee

## Co-chair

Joint Armed Services Committee

## Vice Chair

Resources Committee  
Judiciary Committee

## Member

Administrative Regulation Review

## SENATOR BILL WIELECHOWSKI

### Senate Bill 136: Income Tax Credit for Employing a Veteran Sponsor Statement

Our veterans are some of the most highly trained, highly educated, and highly skilled workers that we have. When businesses hire veterans, they are getting proven leaders with solid work ethics who can solve problems efficiently while staying focused and contributing to an improved bottom line.

Despite many employers acknowledging the advantages of hiring someone who has served in the Armed Forces, veterans continue to see higher than average unemployment rates nationwide. In June 2011, according to the U.S. Bureau of Labor Statistics, one million U.S. veterans were unemployed and the jobless rate for post-9/11 veterans was 13.3%. The picture was even worse for young, male veterans between the ages of 18 and 24, who saw an unemployment rate of 21.9%.

Senate Bill 136 will assist Alaska's veterans get civilian jobs when they leave the service and provide direct benefits to Alaska businesses. The legislation provides a \$2,000 credit for each veteran hired who works at least 1,560 hours within a 12-month period, or approximately 30 hours a week. The tax credit can be applied in the first year after 12-months of employment and any credits not used could be used in a later tax year.

This is a win-win situation. Struggling Alaskan businesses can get the tax help they need, while Alaska's veterans have an increased chance of finding employment.

# LEGAL SERVICES

DIVISION OF LEGAL AND RESEARCH SERVICES  
LEGISLATIVE AFFAIRS AGENCY  
STATE OF ALASKA

(907) 465-3867 or 465-2450  
FAX (907) 465-2029  
Mail Stop 3101

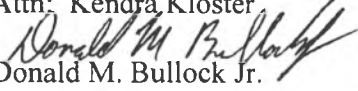
State Capitol  
Juneau, Alaska 99801-1182  
Deliveries to: 129 6th St., Rm. 329

## MEMORANDUM

January 17, 2012

**SUBJECT:** Sectional Summary for SB 136 (Work Order No. 27-LS0983\I)

**TO:** Senator Bill Wielechowski  
Attn: Kendra Kloster

**FROM:**   
Donald M. Bullock Jr.  
Legislative Counsel

You have requested a sectional summary of the above-described bill.

As a preliminary matter, note that a sectional summary of a bill should not be considered an authoritative interpretation of the bill and the bill itself is the best statement of its contents. If you would like an interpretation of the bill as it may apply to a particular set of circumstances, please advise.

**Section 1.** Amends AS 43.20 by adding a new section, AS 43.20.047, to provide a tax credit against the corporation income tax for employing an Alaska veteran; states the requirements for the credit and the amount of credit available for each Alaska veteran that is hired; and requires recordkeeping to support eligibility for the credit.

**Section 2.** Makes the Act take effect July 1, 2012.

DMB:ljw  
12-020.ljw

# FISCAL NOTE

STATE OF ALASKA cost # codes  
2012 LEGISLATIVE SESSION

Bill Version SB 136  
Fiscal Note Number \_\_\_\_\_  
Publish Date \_\_\_\_\_

Identifier (file name) SB136-DOR-TAX-01-13-12 Dept. Affected Revenue  
Title Income Tax Credit for Employing a Veteran Appropriation Taxation & Treasury  
Allocation Tax Division  
Sponsor Sen. Wielechowski  
Requester Senate State Affairs OMB Component Number 2476

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

Note: Amounts do not include inflation unless otherwise noted below.

	FY13 Appropriation Requested	Included in Governor's FY13 Request	Out-Year Cost Estimates				
			FY14	FY15	FY16	FY17	FY18
<b>OPERATING EXPENDITURES</b>	<b>FY13</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants, Benefits							
Miscellaneous							
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

FUND SOURCE		(Thousands of Dollars)					
1002	Federal Receipts						
1003	GF Match						
1004	GF						
1005	GF/Prgm (DGF)						
1037	GF/MH (UGF)						
1178	temp code (UGF)						
<b>TOTAL</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

POSITIONS							
Full-time							
Part-time							
Temporary							

CHANGE IN REVENUES	***	***	***	***	***	***	***

Estimated SUPPLEMENTAL (FY12) operating costs 0.0 (separate supplemental appropriation required)  
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY13) costs 0.0 (separate capital appropriation required)  
(discuss reasons and fund source(s) in analysis section)

Why this fiscal note differs from previous version (if initial version, please note as such)

Initial fiscal note.

Prepared by Robynn J. Wilson, Audit Supervr II/Johanna Bales, Deputy Director  
Division Tax  
Approved by Bryan D. Butcher, Commissioner  
Department of Revenue

Phone 269-6634  
Date/Time 1/13/12 1:00 PM  
Date 1/13/2012

## FISCAL NOTE

STATE OF ALASKA  
2012 LEGISLATIVE SESSION

BILL NO. SB 136 \_\_\_\_\_

### Analysis

#### Bill Language:

The bill provides an income tax credit of \$2,000 for each veteran who is hired and who works 1,560 hours or more, during the 12 consecutive months immediately following the date the Alaska veteran is first employed. Any unused credit may be carried forward. The credit is not refundable, nor transferrable.

#### Revenues:

It is difficult to know how many Alaska veterans will be hired as a result of this legislation and, therefore, difficult to determine its affect on revenues. However, for each Alaska veteran hired in the state that meets the requirements of this bill, corporate income tax revenues will decrease \$2,000 in one year.

#### Expenditures:

Department of Revenue can administer the provisions of this bill utilizing existing resources.

# Hiring Military Veterans is Good Business

## Unemployment rates high for these individuals

BY BILL WHITMORE

If your company's diversity recruiting strategy fails to include military veterans, you are missing out on working with some of our country's most outstanding men and women. Organizations that fail to recognize the extraordinary leadership qualities veterans bring to the workplace pass up the opportunity to work with results-oriented employees who have a strong sense of accountability and responsibility. It is time for our country's corporate leaders to awaken to the reality that combat leadership and military discipline translate into dynamic employees who can enhance an organization's productivity.

While the national unemployment rate hovers around 9.7 percent for civilians, the unemployment rate for young male veterans, including those returning from Afghanistan and Iraq, is more than double the national average at 21.6 percent, according to the Bureau of Labor Statistics. Isn't it time to shine the employment spotlight on the brave men and women who serve our country?

What essential set of life skills do military veterans bring to corporate America that makes them an indispensable pairing? The military trains our men and women to lead by example, as well as understand the nuances of delegation and motivation. As General Douglas McArthur once said: "A true leader has the confidence to stand alone, the courage to make tough decisions, and the compassion to listen to the needs of others." Military veterans understand the value of teamwork, which they



Bill Whitmore

can apply in our country's offices and board rooms. Veterans understand their role within an organizational framework and serve as exemplary role models to subordinates while demonstrating accountability and leadership to supervisors.

Veterans generally enter the work force with identifiable skills that can be transferred to the business world, and are often skilled in technical trends pertinent to business and industry. And what they don't know, they are eager to learn - making them receptive and ready hires in work environments valuing ongoing learning and training. Veterans represent diversity and collaborative teamwork in action having served with people from diverse economic, ethnic and geographic background - as well as

race, religion and gender. Even under dire stress, veterans complete tasks and assignments in a timely manner as they have labored under restrictive schedules and resources on the battlefields and military installations they've served.

Employers can find qualified veterans from a variety of sources including the Employer Partnership of the Armed Forces, Employer Support of the Guard and Reserve, Military.com, HireVeterans.com and the Wounded Warriors Project. Employers can become true partners with selected veterans' organizations and work with them proactively to ensure they are maximizing their ability to recruit from this extremely qualified talent pool.

Lest we forget, the men and women who have chosen to serve our country are patriots who have made enormous sacrifices to ensure our safety and freedom. By employing military veterans, we are saying, "thank you for your service" and for protecting us from terrorism and other threats. □

### About the Author

Bill Whitmore is chairman, president & CEO of AlliedBarton Security Services, [www.alliedbarton.com](http://www.alliedbarton.com), the industry's premier provider of highly trained security personnel to many industries including commercial real estate, higher education, health care, residential communities, chemical/petrochemical, government, manufacturing and distribution, financial institutions and shopping centers.

# LEGISLATIVE RESEARCH REPORT

DECEMBER 28, 2011



REPORT NUMBER 12.119

## STATE AND FEDERAL TAX CREDITS FOR BUSINESSES THAT HIRE VETERANS

PREPARED FOR SENATOR BILL WIELECHOWSKI

BY TIM SPENGLER, LEGISLATIVE ANALYST

You wished to know whether any states provide tax credits for employers who hire veterans or for veterans who are starting a business. Additionally, you wanted to know if federal tax benefits exist for businesses hiring veterans.

Briefly, Vermont offers both benefits when veterans have recent military history, while a few other states provide benefits for businesses hiring veterans under limited circumstances.<sup>1</sup> Federal tax benefits are available to employers who hire veterans through the *Returning Heroes* and *Wounded Warrior* tax credit programs.

### **Alaska**

As you may know, Alaska does not provide tax credits to employers for hiring veterans or for veterans starting their own businesses. The state does provide, however, a five percent bid preference (that may not exceed \$5,000) if a bidder for a state contract is an Alaska veteran and is a "qualifying entity." According to AS 36.30.175—Alaska Veterans' Preference—a qualifying entity means the following:

1. Sole proprietorship owned by an Alaska veteran;
2. Partnership under AS 32.06 or AS 32.11 if a majority of the partners are Alaska veterans;
3. Limited liability company organized under AS 10.50 if a majority of the members are Alaska veterans; or
4. Corporation that is wholly owned by individuals and a majority of the individuals are Alaska veterans.<sup>2</sup>

<sup>1</sup> None of the states with credits were able to provide us with data regarding the effectiveness of the benefit.

<sup>2</sup> For more information on how Alaska's veterans' preference is applied please contact Vern Jones, chief procurement officer, Department of Administration, (907) 465-5684.

## Other States

### **Vermont**

On May 25<sup>th</sup>, 2011, House Bill 275 was signed into law in Vermont and codified at 32 V.S.A. 5930nn. The legislation, entitled the Veterans' Tax Credit Act, provides employers with a \$2,000 tax incentive for hiring veterans who have returned from deployment in Afghanistan or Iraq within the last two years. In order to qualify for the tax credit, businesses must employ veterans before the end of 2011. The act also provides veterans who start new companies with a \$2,000 benefit. To qualify for this credit, the veteran must hold at least 50 percent ownership in the company.

Specifically, to be eligible for the tax credits a Vermont veteran must meet the following prerequisites:

- have left federal, active duty within the past 24 months;
- have been a resident of Vermont at the time of entry into military service or served in a guard or reserve unit located in Vermont; and
- be eligible to receive unemployment from the Vermont Department of Labor, or would be eligible except unemployment has been exhausted.

Clayton Clark, director of Vermont's Office of Veterans Affairs notes that earlier this year he queried fellow state directors asking if their states offered similar veteran tax benefits and none did. This corresponds to what we found in our review.<sup>3</sup>

We include, as Attachment A, various documents pertaining to the tax credit in Vermont including the state statute, a question and answer document on the credit, and the application Vermont veterans use to certify their eligibility for the tax credit.

### **California**

The Enterprise Zone Program (EZP) in California entitles employers that hire and employ qualified applicants—including certain veterans—to tax credits. The California EZP was established in 1984 to stimulate business investment in depressed areas of the state and to create job opportunities. If a company is located in one of California's 43 EZPs, the company may be eligible for up to \$31,000 in California tax credits (over five years) if the veteran hired meets any one of the following three tests:

- left military service within the last 48 months;
- is a service-related disabled veteran; or
- is a Vietnam era veteran.<sup>4</sup>

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<sup>3</sup> Clayton Clark can be reached at (802) 828-3379. For this report, we contacted numerous state veteran's offices both telephonically and by email, searched many state and national veteran websites, and conducted a West Law search.

<sup>4</sup> More information on California's Enterprise Zone Program can be accessed at [www.caez.org/](http://www.caez.org/).

## **Illinois**

Illinois employers can earn an income tax credit for hiring veterans of Operation Desert Storm, Operation Enduring Freedom, or Operation Iraqi Freedom. The credit is five percent of the total wages paid to every qualified veteran hired after January 1, 2008. The credit may not exceed \$1,200 annually. Veterans must work at least 185 days during the tax year for the employer to qualify for the credit.<sup>5</sup>

## **West Virginia**

Entities hiring economically disadvantaged Vietnam or Korean era veterans, unemployed West Virginia National Guard members, or *any* disabled veteran, are entitled to a state tax credit. The credit available to the employer is 25-30 percent of the first \$5,000 in wages or compensation paid to the veteran.<sup>6</sup>

### **Federal Tax Benefits**

On November 21, 2011, President Obama signed legislation that provides tax credits to employers who hire military veterans. The *VOW to Hire Heroes Act* contains two components—the *Returning Heroes Tax Credit* and the *Wounded Warriors Tax Credit*—that provide credits to businesses that hire veterans. The Act passed both bodies of Congress unanimously and, while the legislation is not expected to lead to the creation a significant number of new jobs, it is hoped that it will help many veterans secure employment.

The **Returning Heroes Tax Credit** is intended to provide an incentive for businesses to hire unemployed veterans in the following ways:

- ***Short-term unemployed:*** A new credit of 40 percent of the first \$6,000 of wages (up to \$2,400) for employers who hire veterans who have been unemployed at least 4 weeks.
- ***Long-term unemployed:*** A new credit of 40 percent of the first \$14,000 of wages (up to \$5,600) for employers who hire veterans who have been unemployed longer than 6 months.

The **Wounded Warrior Tax Credit** will double the existing tax credit for businesses that hire long-term unemployed veterans with service-connected disabilities as follows:

- Maintains the existing Work Opportunity Tax Credit for employers that hire veterans with service-connected disabilities (currently the maximum is \$4,800).
- Introduces a new credit of 40 percent of the first \$24,000 of wages (up to \$9,600) for firms that hire veterans with service-connected disabilities who have been unemployed longer than 6 months.<sup>7</sup>

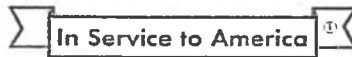
We hope you find this information to be useful. Please let us know if you have questions or need additional information.

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<sup>5</sup> To file for Veteran's Tax Credit, Illinois employers complete Schedule 1299-D, "Income Tax Credits."

<sup>6</sup> For disabled veterans, the credit is the percentage of disability multiplied by the first \$5,000 in wages. We include, as Attachment B, West Virginia Annotated Code 21A-2C-4, which pertains to the tax credit and tax schedule J—the "West Virginia Military Incentive Credit."

<sup>7</sup> Detailed information on these tax credit programs is available at [www.whitehouse.gov/the-press-office/2011/11/21/fact-sheet-returning-heroes-and-wounded-warrior-tax-credits](http://www.whitehouse.gov/the-press-office/2011/11/21/fact-sheet-returning-heroes-and-wounded-warrior-tax-credits).



## Chapter 904 - Anchorage, Alaska "An Agenda of Service"

January 19, 2012

Senator Bill Weilechowski  
Chairman  
Senate State Affairs Committee  
Alaska State Legislature

Senator:

As you know we were very much involved in the development of a veteran jobs package in Washington, DC that was finally approved by the Congress and signed by the President. An important component of this package was a tax incentive for American businesses to hire veterans, with some additional incentives for disabled veterans. The incentives start at \$2,400 in the federal package.

Like so many Alaskans we have heard time and again about how imposing our state incorporation taxes are. So, in an effort to encourage Alaskan businesses to also hire veterans we were very pleased with your interest in an additional incentive, right here in Alaska to hire veterans.

We strongly support SB 136, and would suggest that the tax credit be at \$2,600. This would allow a combined tax credit (federal/state) of \$5,000 per veteran hired at a minim of 32 hours a week and retained for most of a year.

With the provision of SB 136, we have shared with bill with 48 other VVA State Council Presidents, and I can report that a number of them have asked their legislators to seriously consider doing the same.

With passage of this bill, Alaska will continue to be viewed nationally as a very veteran friendly state.

I wanted to again thank you for the Town Hall Meeting you and your colleagues held in east Anchorage last year. It was without question one of the best to date and I think those Members of the legislature who attended got something substantive out of it. Certainly SB 136 was one of those ideas presented at that meeting.

It is an honor,

*Ric Davidge*

President, VVA 904

Also: National Chairman, VVA Govt Affairs Cmte  
Former National Chairman, VVA Economic Opportunities Cmte

## VETS HELPING VETS

2808 E. TUDOR ROAD, SUITE 3  
ANCHORAGE, ALASKA, 99507  
907-433-0011

*"Making a difference one person at a time"*

Date: 22 January 2012

Subject: Support Letter for SB136 Income Tax Credit for Employing Veterans

To whom it may concern,

On behalf of many Alaska Veterans and the Vets Helping Vets organization of Anchorage, Alaska, I am writing this letter of support for the Income Tax Credit for Employing Veterans bill.

My name is Calista Anderson; I am the President of the Vets Helping Vets organization located here in Anchorage at 2808 E. Tudor Rd. , and a proud military (US Army) wife of 17 years. My husband along with many other spouses, sons, daughters and mothers and fathers have made many sacrifices and will continue to do so today and in the future for all the freedoms we enjoy in our way of life today. Many of these are now business owners. Too many have given the ultimate sacrifice! In saying this, every state in America should have such a bill as this put in to motion, but especially here in Alaska with the enormous amount of unemployment we have right here in our own community. Now and always in the future every business should receive a tax credit for hiring veterans, as we will always have veterans in our country. The reason we have the ability to open a business anytime or any place we choose is because of these veterans that ensured we are free, not living under a dictatorship as many countries today are forced to do so. Offering this bill will encourage business owners to hire more veterans, giving them a chance to improve their lives and the chance to get back on their feet, a hand UP, not a hand OUT. Many of our veterans have fallen thru the cracks to many times for too long, providing this tax credit bill to businesses in our state will be a great incentive to reach out to many more veterans and to decrease the percentage rate of unemployed and homeless veterans in Alaska, therefore, giving veterans an opportunity to improve their quality of life as well as for their families. By hiring our veterans and allowing them to learn new trades opens many doors for them and their families to begin a normal way of life, the dream they had when they entered the military to defend our freedoms, the AMERICAN DREAM. Not only will it give business owners a tax credit but in many ways for many people it will give a sense of pride and self-worth that needs to be restored today and for the business owners that tax break that many of them deserve as well. Passing such a bill as this can only benefit our local business

owners and our nation's heroes that deserve that second chance. Employing our veterans and getting them off the streets should always be a priority in our state and across our nation, as "homeless " and "veteran" should never come together in the same sentence. Veterans voluntarily gave up so much of their "normal" way of life to protect ours; allowing business owners to employ them with a tax credit will provide a sense of normalcy and appreciation back to our veterans and some businesses across our great state.

When making your decision to pass this law, please remember that all of our veterans (that are many of our business owners today), gave some, however, some gave ALL.

In addition, we are fully supportive also of the Military Training Credit bill as well. This is very important for our military; training is very important and is the very thing that provides our military with the knowledge to continue to keep our country free.

Sincerely,

Calista Anderson

US Army wife and President of Vets Helping Vets of Anchorage, Alaska



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January 19, 2012

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Chairman  
Senate State Affairs Committee  
Alaska State Legislature

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*Ric Davidge*

President, VVA 904

Also: National Chairman, VVA Govt Affairs Cmte  
Former National Chairman, VVA Economic Opportunities Cmte

AMENDMENT

OFFERED IN THE SENATE  
TO: SB 136

BY SENATOR WIELECHOWSKI

- 1 Page 1, line 1:  
2 Delete "an Alaska"  
3 Insert "a"  
4  
5 Page 1, lines 6 - 7:  
6 Delete "an Alaska veteran and employs the veteran"  
7 Insert "a veteran and employs the veteran in the state"  
8  
9 Page 1, line 8:  
10 Delete "Alaska"  
11  
12 Page 2, line 4:  
13 Delete "Alaska"  
14  
15 Page 2, line 6:  
16 Delete "an Alaska veteran, and the Alaska"  
17 Insert "a veteran, and the veteran"  
18  
19 Page 2, line 9:  
20 Delete "an Alaska"  
21 Insert "a"  
22  
23 Page 2, line 10:

1 Delete ""Alaska veteran" has the meaning given in AS 36.30.175"

2 Insert ""veteran" means an individual who served in the

3 (A) armed forces of the United States, including a reserve unit  
4 of the United States armed forces; or

5 (B) Alaska Territorial Guard, the Alaska Army National Guard,  
6 the Alaska Air National Guard, or the Alaska Naval Militia"

**SITE: OFFNET**

**COMMITTEE: SSTA**

**DATE: 1/26/12**

**SUBJECT OF MEETING:** *Income Tax  
Credit for Employing a Veteran*

**BILL# SB 136**

**UPDATE #:1**

**TESTIFY KEY:**

**Y = yes**

**LO = Listen only**

**? = Available for questions**

NAME	COMMUNITY	REPRESENTING/AFFILIATION	DO YOU WANT TESTIFY
<b>Joanna Bales</b>	<b>Anchorage</b>	<b>Department of Revenue</b>	<b>?s</b>
<b>Rick Davies</b>	<b>Anchorage</b>	<b>Vietnam Veterans of America</b>	<b>Y</b>
↳ Feds have			
\$2400 tax credit — st. should match or exceed.			
Supports \$2,600 credit. ⇒		combined incentive would be	\$5000
highest per capita \$ of veterans in U.S.			