

**SB**

**8**

<TARGET><BILL>SB 8</BILL><SUBJECT>SB  
8</SUBJECT><COMM></COMM></TARGET>

# SENATE COMMITTEE REPORT

## First Committee of Referral

DATE: 1/18/17

FURTHER: Finance

DATE TURNED  
IN TO OFFICE: 1/31/18

State Affairs Committee considered SENATE BILL NO. 8

### SB 8-PFD CONTRIBUTIONS TO TRIBAL GOVERNMENTS

"An Act allowing federally recognized tribal governments to receive contributions from permanent fund dividends."

and recommends:

- be replaced with CS SCS/CS- Forthcoming ( ) [ ] 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	LWF
CED	LAW
COR	LEG
EED	MVA
DEC	DNR
DFG	DPS
GOV	REV
DHS	DOT
AJS	UA

NEW FISCAL NOTE(S)				
Dept.	Fiscal	Indet.	Zero	FN #
REV	✓			1

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
	Wilson	✓			
	Giessel			✓	
	EGAN	✓			
CHAIR:	MEYER	✓			

## **SB 8: PFD CONTRIBUTIONS TO TRIBAL GOVERNMENTS**

**Senator Stevens**

SSTA Hearing Request Received: 1/23/2018

Bill Introduced: 1/18/2017

### SB 8 PFD Contributions to Tribal Governments

This legislation would amend AS 43.23.062 to allow federally recognized tribal governments to receive contributions from Permanent Fund Dividends (PFD) through the Pick.Click.Give. program. There are over 200 federally recognized tribal governments in Alaska that provide a variety of cultural, charitable and social services. These entities would have to adhere to the same regulations and fees that are applied to other non-profits currently benefitting from the program.

### Potential Issues:

On the surface this is a very straightforward bill. There may be an issue because some people might not want tribal governments to be enrolled in Pick.Click.Give. It will cost more if another group other than what has typically been listed (non-profit, 501(c)3 groups) are included.

### Legislative History

This bill was heard in SSTA last year on March 28, 2017. Sen. Wilson had a question at that time about whether or not a guardian/custodian is prohibited from giving their child's PFD to a tribal entity. My understanding is that Sen. Stevens staff answered his question last year. The next committee of referral is Senate Finance.

### Fiscal Impact:

The updated fiscal note on 1/28/18 has a one time increment of \$9,000 from GF for 75 hours of programming at the rate of \$120 an hour. This is because a tribal government doesn't have the same requirements as other organizations. Fees collected will cover administration costs.

### QUESTIONS:

- Please ask Sara Race to address Sen. Wilson's question from last year, this should be on the record.
- Would it be possible for governmental entities to pay the one time set up fee as it is quite steep?

- Would it cost as much to add another organization to Pick.Click.Give, such as the State of Alaska's General Fund or another governmental entity?
- Other than non-profits are there other organizations that benefit from the Pick.Click.Give. program?
- Does Pick.Click.Give. anticipate that the addition of tribal governments will dilute or increase giving from the PFD?


SESSION ADDRESS:  
Alaska State Capitol  
Juneau, Alaska 99801-1182  
(907) 465-4925  
Fax: (907) 465-3517  
Toll Free: 1-800-821-4925

**Senator Gary Stevens**  
**Alaska State Legislature**

INTERIM ADDRESS:  
305 Center Ave, Ste. 1  
Kodiak, Alaska 99615  
(907) 486-4925  
Fax: (907) 486-5264



# Memo

To: Senator Kevin Meyer, Chair, Senate State Affairs Committee  
From: Senator Gary Stevens   
Date: 1/23/2018  
Re: Committee Hearing Request for Senate Bill 8

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I respectfully request a Senate State Affairs Committee hearing on SB 8 at your earliest convenience.

As you may know, the bill was initially heard during the 2017 session. It is my understanding your staff is in possession of the bill and related material at this time.

Please contact Doug Letch in my office at 465-1283 with any questions on the bill you may have.

Thank you for your consideration of this request.


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**Senator Gary Stevens**  
**Alaska State Legislature**

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305 Center Ave, Ste. 1  
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(907) 486-4925  
Fax: (907) 486-5264



# Memo

To: Senator Mike Dunleavy, Chair, Senate State Affairs Committee  
From: Senator Gary Stevens   
Date: 2/27/2017  
Re: Committee Hearing Request for Senate Bill 8

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I respectfully request a Senate State Affairs Committee hearing on Senate Bill 8, "An Act allowing federally recognized tribal governments to receive contributions from permanent fund dividends" at your earliest convenience.

Doug Letch from my office is available to answer any questions you or your staff may have on the bill.

Thank you for your consideration of this request.

# ALASKA STATE LEGISLATURE


305 Center Ave, STE 1  
Kodiak, AK 99615  
(907) 486-4925



120 4th Street, Room 3  
Juneau, AK 99801  
(907) 465-4925

**SENATOR GARY STEVENS**  
**Senate District P**

## Memo

To: Christa McDonald, Aide to the Senate State Affairs Committee  
From: Doug Letch, Aide to Senator Gary Stevens   
Date: 2/28/2017  
Re: Committee Hearing Request packet for Senate Bill 8

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Hi Christa,

Enclosed is a hearing packet for SB 8. I anticipate receiving additional letters of support, and testimony from tribal leaders in Kodiak through the Legislative Information Office in Kodiak and will update you as soon as possible with any information. Let me know if you have any questions.

Thank you!

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# Senator Gary Stevens

## Alaska State Legislature

INTERIM ADDRESS:  
305 Center Ave, Ste. 1  
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### Sponsor Statement

#### SENATE BILL 8 – PFD CONTRIBUTIONS TO TRIBAL GOVERNMENTS

Senate Bill 8 is straightforward legislation to allow federally recognized tribal governments to receive contributions from Permanent Fund Dividends (PFD) through the popular Pick.Click.Give. program.

More than 200 federally recognized tribal governments in Alaska provide a variety of cultural, charitable and social services to their members, communities, low-income families and victims of abuse. Like many nonprofits, financial donations are a key component of their budgets. The addition of federally recognized tribal governments to the Pick.Click.Give. program will allow these entities the same opportunity to raise funds that is currently enjoyed by the University of Alaska system and charitable organizations statewide.

The bill calls for the Department of Revenue to add federally recognized tribal governments to appear on the Pick.Click.Give. eligible recipients list. It also subjects these tribal entities to the same regulations and fees currently applied to the program's participants.

Since 2009, Pick.Click.Give. has made it easier for Alaskans to help hundreds of nonprofits fulfill their missions through direct contributions from their PFDs. This has resulted in millions of dollars to eligible organizations through the years. The addition of federally recognized tribal governments to the list of Pick.Click.Give. recipients will extend the program's reach, while opening up another avenue of fundraising for these important organizations.

I ask for your support of this important legislation.

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# Senator Gary Stevens

## Alaska State Legislature

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305 Center Ave, Ste. 1  
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### Sectional Summary for SB 8

**Section 1.** Adds federally recognized tribal governments to AS 43.23.062(a), allowing federally recognized tribal governments to receive contributions from permanent fund dividends.

**Section 2.** Amends AS 43.23.062(b), requiring the department to place federally recognized tribal governments on the contribution list.

**Section 3.** Amends AS 43.23.062(c) to state that the department may not add a federally recognized tribal government to the contribution list unless the purpose of the federally recognized tribal government meets one of the purposes listed.

**Section 4.** Amends AS 43.23.062(d) to exempt federally recognized tribal governments from various requirements that other educational and charitable organizations must meet under the section.

**Section 5.** Adds federally recognized tribal governments to AS 43.23.062(f), which requires an application fee to be placed on the permanent fund dividend contribution list.

**Section 6.** Adds federally recognized tribal governments to AS 43.23.062(m), which allows the department to withhold a coordination fee from each entity that receives contributions from permanent fund dividends.



# Native Village of Afognak

*To embrace, protect, develop, and enhance Alutiiq culture, protect our traditional use areas  
and encourage unity among the Alutiiq of the Kodiak Archipelago*

**February 9, 2017**

The Honorable Gary Stevens  
State Senate  
Alaska State Capitol  
Juneau, AK 99801-1182

Dear Senator Stevens:

The Native Village of Afognak strongly urges the Alaska Legislature approve Senate Bill 8 to allow Alaska Tribes to be eligible for the Pick.Click.Give program.

Pick.Click.Give was created in 2008 to allow Alaskans filing for their PFD online to donate all or part of it to the campuses of the University of Alaska, community foundations, and eligible charitable and educational organizations. It is a safe and secure way to give and as of December 2014, nearly \$11 million has been contributed through this program.

Pick.Click.Give is currently reserved for 501c3 non-profits. While Tribes are considered tax-exempt organizations eligible to receive tax-deductible donations (IRC section 7871 and being listed in Revenue Procedure 2008-55) they don't meet the current designation to participate in the Pick.Click.Give.

There are 229 federally recognized Tribes in Alaska that offer a variety of services to their tribal members and residents of their villages. Often times these Tribes are the largest and sometimes the sole service providers in many of Alaska's villages. Most Tribes offer services and activities specifically designed for the betterment of their community, activities that are generally geared toward youth development, low-income families, the elderly and victims of violence. Having the ability to be listed under Pick.Click.Give would make it easier for Tribes to access local contributions and would better help to educate the greater public on the importance of the programs Tribe's offer our people.

The Native Village of Afognak fully endorses the passage of Senate Bill 8, recognizing that Tribes deserve and need the same opportunities for charitable contributions through the Pick.Click.Give campaign as 501c3 non-profits receive.

Sincerely,

Melissa Borton  
Tribal Administrator



Woody Island Tribal Council

February 9, 2017

The Honorable Stevens  
State Senate  
Alaska State Capitol  
Juneau, Alaska 99801-1182

Dear Senator Stevens,

Tangirnaq Native Village strongly urges the Alaska Legislature approve Senate Bill 8 to allow Alaska Tribes to be eligible for the Pick.Click.Give program.

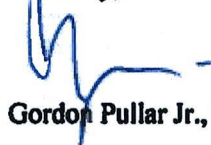
Pick.Click.Give was created in 2008 to allow Alaskans filing for their PFD online to donate all or part of it to the campuses of the University of Alaska, community foundations, and eligible charitable and educational organizations. It is a safe and secure way to give and as of December 2014, nearly \$11 million has been contributed through this program.

Pick.Click.Give is currently reserved for 501c3 non-profits. While Tribes are considered tax-exempt organizations eligible to receive tax-deductible donations (IRC section 7871 and being listed in Revenue Procedure 2008-55) they don't meet the current designation to participate in the Pick.Click.Give.

There are 229 federally recognized Tribes in Alaska that offer a variety of services to their tribal members and residents of their villages. Often times these Tribes are the largest and sometimes the sole service providers in many of Alaska's villages. Most Tribes offer services and activities specifically designed for the betterment of their community, activities that are generally geared toward youth development, low-income families, the elderly and victims of violence. Having the ability to be listed under Pick.Click.Give would make it easier for Tribes to access local contributions and would better help to educate the greater public on the importance of the programs Tribe's offer our people.

Tangirnaq Native Village fully endorses the passage of Senate Bill 8, recognizing that Tribes deserve and need the same opportunities for charitable contributions through the Pick.Click.Give campaign as 501c3 non-profits receive.

Sincerely,



Gordon Pullar Jr., President

**AMENDMENT**

OFFERED IN THE SENATE

**BY SENATOR WILSON**

TO: SB 8

1 Page 4, following line 28:

2 Insert a new bill section to read:

3 **\*\* Sec. 7. AS 43.23.062 is amended by adding a new subsection to read:**

4 (o) A person who claims a dividend on behalf of an unemancipated minor  
5 under AS 43.23.005(c) when the minor is the subject of an adoption or guardianship  
6 proceeding pending in a tribal court may not elect to make a contribution from the  
7 minor's dividend to a federally recognized tribal government under (a) of this section."

# Pick.Click.Give.

[pickclickgive.org](http://pickclickgive.org)

## ► About Pick.Click.Give.

Pick.Click.Give. was created by the Alaska State Legislature in 2008 to allow Alaskans filing for their PFD online to donate a portion or all of their dividend to eligible charitable and educational organizations. After a three-year pilot project, Pick.Click.Give. became a permanent part of the PFD program. The program was originally managed by the Rasmuson Foundation (<http://www.rasmuson.org/>). The Alaska Community Foundation (<http://alaskacf.org/>) took over management of the Pick.Click.Give. program in 2015. In order to maintain sustainability, 7% of all donations collected will go to program marketing, nonprofit tools and resources, and minimal program administration.

This fee is directed to The Alaska Community Foundation, which allows nonprofit organizations to participate in the statewide marketing campaign while minimizing the administrative costs otherwise associated with fundraising.

## What is the 7% Coordination Fee?

Starting in 2015, 7% of donations collected by nonprofit organizations were designated by the legislature to be used to fund the Pick.Click.Give. program. These fees contribute to the sustainability of the program while making it possible for smaller and more remote nonprofit organizations to benefit from the marketing campaign. The fee covers the cost for the statewide program marketing, nonprofit tools and resources, and minimal program marketing. See our Frequently Asked Questions for more information.

## Frequently Asked Questions for Donors

Thank you for choosing Pick.Click.Give. Please see the frequently asked questions in the following areas: Donor Information, Program Administration.

### Donor Information

#### **What is the PFD Charitable Contributions Program (Pick.Click.Give.)?**

Alaskans applying for their PFD online only may pledge all or part of their dividend to University of Alaska campuses, Community Foundations, and eligible nonprofits. Applicants may choose to contribute to one or more organizations using \$25 increments, up to the entire amount of the dividend.

#### **Are donations tax deductible?**

Yes, donations are tax deductible. All eligible organizations are registered with the IRS as a 501c3 nonprofit organization.

## **Can donors change the amount of their charitable contributions to a specific nonprofit organization, or add an organization after they have filed?**

Yes. Go to <http://www.pfd.state.ak.us/> (<http://www.pfd.state.ak.us/>) and select the green "Add or Change Your Pick.Click.Give. Donation" button.

You will be prompted to enter your name, social security number and date of birth. Once you click "Enter," your PFD application details will show your PCG charitable contributions to date and provide a button to "change" your contributions. Follow the prompts to add new donations. As long as the applicant has applied for their PFD online by March 31, additions, withdrawals, or adjustments may be made until August 31.

## **What if my favorite organization is not listed?**

You will need to make your donation directly to an organization that is not listed in the PFD online application.

## **Can my child contribute part of their Permanent Fund Dividend?**

Yes, each person who files online has a choice of eligible nonprofits to which they can give.

## **Will my name and contact information be given to organizations I donate to?**

You will have the ability, when making your pledge, to check a box that authorizes the state to send your name, contact information and the amount you give to the organization. You can remain anonymous by choosing not to disclose your information. Organizations prefer to know who has contributed so that they can share information with you about how the donations have been used and to recognize you for your generous support.

## **When will the organization receive my donation?**

Your donation will be paid to the organization at the same time dividends are distributed, around mid-October.

# Program Administration

## **Who implements and administers Pick.Click.Give.?**

While The Alaska Community Foundation (<http://www.alaskacf.org>) manages and directs the Pick.Click.Give. program, several other partner organizations are vital to its ongoing success:

- The Alaska State Department of Revenue administers the program on behalf of the Department of Revenue and makes PFD online giving possible.
- United Way of Anchorage ([liveunitedanchorage.org](http://www.liveunitedanchorage.org) (<http://www.liveunitedanchorage.org/>)) qualifies eligible organizations and disburses the donations to the organizations chosen by the donor.

- The Foraker Group ([forakergroup.org](http://forakergroup.org) (<http://www.forakergroup.org/>)) manages outreach to the Alaska nonprofit community, including support via phone, internet, mail, email and training sessions.
- Rasmuson Foundation ([rasmuson.org](http://rasmuson.org) (<http://www.rasmuson.org/>)), along with other private and institutional funders, promotes a statewide media and communications campaign that encourages Alaskans to give through Pick.Click.Give.

## What is the 7% Coordination Fee?

Starting in 2015, 7% of donations collected by nonprofit organizations were designated by the legislature to be used to fund the Pick.Click.Give. program. The fee covers nearly 50% of the cost for the statewide program marketing, nonprofit tools and resources, and minimal program administration. These fees contribute to the sustainability of the program while making it possible for smaller and more remote nonprofit organizations to benefit from the marketing campaign.

During the summer of 2013, participating nonprofit organizations were surveyed and the overwhelming majority of nonprofit organizations stated that statewide coordination was essential to their own PCG success, and assessing a fee to organizations as a percentage of funds raised was the most fair and equitable method. In 2014, the Alaska State Legislature ratified this concept and it became a permanent part of the program. These fees are collected by the PFD Division and transferred to The Alaska Community Foundation to help support the statewide campaign, provide support to the participating nonprofit organizations, and administer the program.

Donors will be credited for 100% of their tax-deductible contribution, and the 7% fee is assessed at the aggregate level, allowing nonprofit organizations to participate in the statewide marketing campaign while minimizing the administrative costs otherwise associated with fundraising. For an example, if a nonprofit organization receives contributions from hundreds of donors, they only need to process a single transaction instead of managing each check individually.

## How do nonprofits qualify for Pick.Click.Give.?

All qualifying organizations must:

- Identify as a charitable organization, educational organization, or community foundation
- Officially apply for program inclusion no later than March 31 before the qualifying year
- Have qualified for tax exempt status under 26 U.S. Code 501(c)3 (Internal Revenue Code) as a charitable or educational organization during the two calendar years that immediately precede the year the application is filed (*this means you must have achieved 501(c)3 status on or before December 31, 2016 to qualify for entrance into the 2019 program.*)
- Unless federally exempt, have a current Internal Revenue Service Form 990 on file with the IRS, or, if the IRS has granted a filing extension for the current year, have on file that form for the immediately preceding year
- Be directed by a voluntary board of directors or local advisory board whose majority of members are residents of the state of Alaska
- Have provided in-state aid or services during the two calendar years that immediately precede the year the application is filed
- Have received at least \$100,000 or 5% of its total annual receipts (whichever is less) from charitable contributions. Please note: federal or state grants do not count towards charitable contributions
- Have completed and provided a financial audit with an unqualified opinion conducted by an independent certified public accountant for the fiscal year to which the IRS Form 990 requires This requirement applies only

to organizations whose total annual budget exceeds \$500,000 during the fiscal year to which the IRS Form 990 applies.

- Not make grants or contributions to an organization that is exempt from taxation under 26 U.S. Code 501(c)4 or 501(c)6



**Pick.Click.Give. - The Permanent Fund Dividend Charitable Contributions Program**

3201 C Street, Suite 110 Anchorage, AK 99503 Tel: (907) 249-6616

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# Pick.Click.Give.

pickclickgive.org

## ► How To Pick.Click.Give.

Pick.Click.Give. is available to Alaskans who file for their Permanent Fund Dividend (PFD) online. Applicants may choose to contribute to one or more organizations in \$25 increments, up to the entire amount of the dividend.

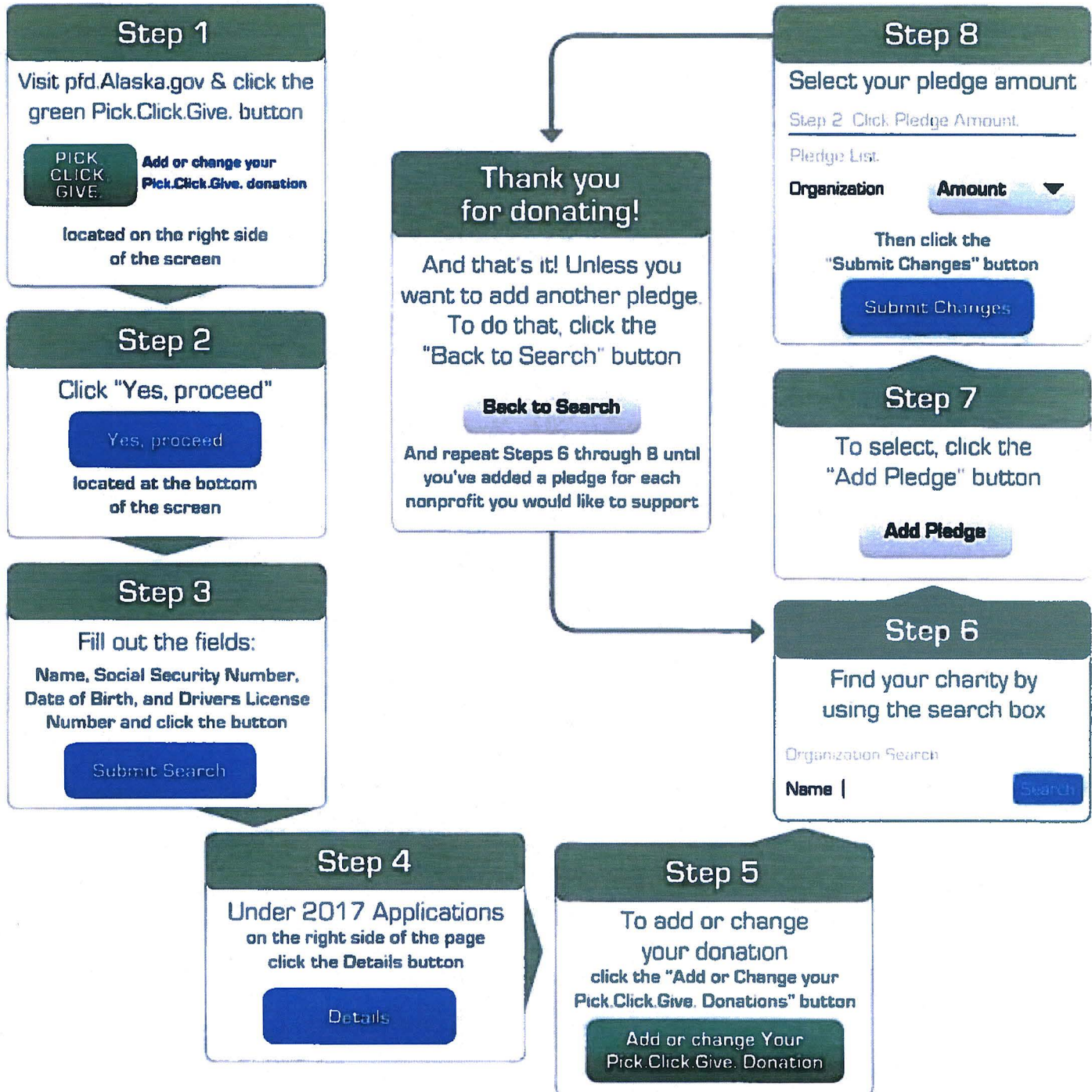
You may apply for your PFD using the below link. If you have already submitted your PFD application you can still add or change a pledge by following the below link, and selecting the green 'Add or change your Pick.Click.Give. donation' button.

**Alaska PFD Page (<https://pfd.alaska.gov/>)**

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# You can make a difference if you Pick.Click.Give.

## Here's how you do that:



**Pick.Click.Give. - The Permanent Fund Dividend Charitable Contributions Program**

3201 C Street, Suite 110 Anchorage, AK 99503 Tel: (907) 249-6616

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# Fiscal Note

State of Alaska  
2018 Legislative Session

Bill Version: SB 8  
Fiscal Note Number: \_\_\_\_\_  
( ) Publish Date: \_\_\_\_\_

Identifier: SB8-DOR-PFD-1-25-2018  
Title: PFD CONTRIBUTIONS TO TRIBAL  
GOVERNMENTS  
Sponsor: STEVENS  
Requester: Governor

Department: Department of Revenue  
Appropriation: Taxation and Treasury  
Allocation: Permanent Fund Dividend Division  
OMB Component Number: 981

**Expenditures/Revenues**

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2019 Appropriation Requested	Included in Governor's FY2019 Request	Out-Year Cost Estimates					
			FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>OPERATING EXPENDITURES</b>								
Personal Services								
Travel								
Services	9.0							
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
<b>Total Operating</b>	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Fund Source (Operating Only)**

1004 Gen Fund (UGF)	9.0							
<b>Total</b>	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Positions**

Full-time								
Part-time								
Temporary								

**Change in Revenues**

None								
<b>Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Estimated SUPPLEMENTAL (FY2018) cost:** 0.0 *(separate supplemental appropriation required)*  
*(discuss reasons and fund source(s) in analysis section)*

**Estimated CAPITAL (FY2019) cost:** 0.0 *(separate capital appropriation required)*  
*(discuss reasons and fund source(s) in analysis section)*

**ASSOCIATED REGULATIONS**

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No  
If yes, by what date are the regulations to be adopted, amended or repealed?

**Why this fiscal note differs from previous version/comments:**

Prepared By: Sara Race Phone: (907)957-2881  
Division: Permanent Fund Dividend Date: 01/25/2017 03:00 PM  
Approved By: Mike Barnhill Date: 01/28/18  
Agency: Department of Revenue

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2018 LEGISLATIVE SESSION

BILL NO. 30-LS0176A

### Analysis

The proposed legislation expands the list of Pick.Click.Give. contribution options from educational organizations, community foundations, or charitable organizations to include federally recognized tribal governments. Annually, any federally recognized tribal government that would like to participate, and be listed on the electronic PFD application, must complete an application to participate and submit a \$250 application fee.

In addition to the application fee, a 7% coordination fee will be withheld from contributions made from each tribal government. Application fees and coordination fees are separately accounted for and, if appropriated, are used for administrative costs.

Additional programming will be required on the PFD application as well as the participation application as tribal governments do not have the same requirements as the other participants, nor are there search options that fit their criteria. As fees are collected, continued administrative costs will be covered. However, since AS 43.23.062(e) states that "the department may not use money from the dividend fund for administrative costs incurred in implementing this section, even if it has been appropriated for costs of administering the dividend program" a onetime amount of \$9,000 will be necessary. This is an estimate of 75 hours of programming at a rate of \$120 per hour.

# Fiscal Note

State of Alaska  
2017 Legislative Session

Bill Version: SB 8  
Fiscal Note Number: \_\_\_\_\_  
( ) Publish Date: \_\_\_\_\_

Identifier: SB008-DOR-PFD-03-17-17  
Title: PFD CONTRIBUTIONS TO TRIBAL  
GOVERNMENTS  
Sponsor: STEVENS  
Requester: Senate State Affairs

Department: Department of Revenue  
Appropriation: Taxation and Treasury  
Allocation: Permanent Fund Dividend Division  
OMB Component Number: 981

**Expenditures/Revenues**

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2018 Appropriation Requested	Included in Governor's FY2018 Request	Out-Year Cost Estimates					
			FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>OPERATING EXPENDITURES</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>	<b>0.0</b>

**Fund Source (Operating Only)**

None								
<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>	<b>0.0</b>	<b>0.0</b>

**Positions**

Full-time								
Part-time								
Temporary								

**Change in Revenues**

None								
<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>	<b>0.0</b>	<b>0.0</b>

**Estimated SUPPLEMENTAL (FY2017) cost:** 0.0 *(separate supplemental appropriation required)*  
*(discuss reasons and fund source(s) in analysis section)*

**Estimated CAPITAL (FY2018) cost:** 0.0 *(separate capital appropriation required)*  
*(discuss reasons and fund source(s) in analysis section)*

**ASSOCIATED REGULATIONS**

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No  
If yes, by what date are the regulations to be adopted, amended or repealed?

**Why this fiscal note differs from previous version:**

Not applicable; initial version.

Prepared By: Sara Race, Director  
Division: Permanent Fund Dividend  
Approved By: Jerry Burnett, Deputy Commissioner  
Agency: Department of Revenue

Phone: (907)465-4785  
Date: 03/17/2017 01:00 PM  
Date: 03/17/17

**FISCAL NOTE ANALYSIS**

**STATE OF ALASKA  
2017 LEGISLATIVE SESSION**

**BILL NO. SB 8** \_\_\_\_\_

**Analysis**

This legislation expands contributions from a dividend to include federally recognized tribal governments. The functionality of the online dividend application and current giving process will not change, however federally recognized tribal governments will be added to the list of organizations available for selection.

The \$250 application fee collected to participate in the Pick.Click.Give. program will cover costs associated with the vendor, United Way, for processing the additional applications received.

There will be no fiscal impact to the department with this legislation; therefore a zero fiscal note is submitted.