

Leg. Finance - Finance Comte Files (1971-72) 8879

SB 426 cont., 432, 434, 435, SCR 8, 15

1	Department of Public Works		\$ 25,798,000
2	Federal Aid to Airport Construction	\$ 25,380,000	
3	Aviation Maintenance Equipment		
4	- Kodiak	83,000	
5	Crash/Rescue Truck-Fairbanks	160,000	
6	Passenger Facilities - Haines	75,000	
7	Docking Dolphins	<u>100,000</u>	
8	Total -- Transportation	\$ <u>78,562,500</u>	
9	Fund Source		
10	General Fund		\$ 1,022,500
11	Program Receipts		77,460,000
12	International Airport Revenue Fund		80,000
13	GENERAL GOVERNMENT		
14	Department of Law		\$ 63,400
15	Remodeling-Fourth Floor of		
16	Capitol	\$ 63,400	
17	Department of Highways		3,297,600
18	Automotive Equipment	3,297,600	
19	Department of Public Works		276,000
20	Capitol Site Improvements	<u>276,000</u>	
21	Total-General Government	\$ <u>3,637,000</u>	
22	Fund Source		
23	General Fund		\$ 339,400
24	Highways Working Capital Fund		3,297,600
25	TOTAL CAPITAL BUDGET	\$ <u>89,812,300</u>	
26	Fund Source		
27	General Fund		\$ 4,261,700
28	Watercraft Fuel Tax Account		1,100,000
29	Federal Program Receipts		80,977,000

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International Airport Revenue Fund	\$	80,000
Fish and Game Fund		96,000
Highway Working Capital Fund		3,297,600

* Sec. 9. If the amount required under applicable statutes for refunds of shared taxes and revenues to eligible political subdivisions exceed the estimates appropriated by this Act, the excess is appropriated.

* Sec. 10. If the amount required to be paid under sec. 9 (a) (b) and (c) of the Alaska Native Claims Settlement Act, P. L. 92-203 exceeds the estimate appropriated by this Act, the excess is appropriated.

* Sec. 11. This Act takes effect on the day after its passage and approval or on the day it becomes law without approval.

Introduced: 4/21/72
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 SENATE BILL NO. 426

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act appropriating for the operating and capital
7 expenses of state government; and providing for an
8 effective date."

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

10 * Section 1. The sum of \$304,085,800 is appropriated from the general
11 fund and from the unreserved special accounts in the general fund for the
12 periods specified, to be apportioned according to the schedules in secs.
13 8 and 9 of this Act.

14	General Fund	\$ 291,466,900
15	Highway Fuel Tax Account	9,928,900
16	Aviation Fuel Tax Account	1,840,000
17	Watercraft Fuel Tax Account	850,000

18 * Sec. 2. The sum of \$594,000 is appropriated from special fund reserve
19 accounts in the general fund for the period specified, to be apportioned
20 according to the schedules in sec. 8 of this Act.

21	FICA Administration Fund Reserve Account	\$ 20,400
22	Special Surplus Property Revolving Fund	
23	Reserve Account	150,700
24	Small Business Enterprise Revolving Fund	
25	Reserve Account	1,500
26	Second Injury Fund Reserve Account	202,400
27	Sick and Disabled Fishermen's Fund Reserve Account	219,000

28 * Sec. 3. The sum of \$26,044,500 is appropriated from special funds
29 of the state for the periods specified, to be apportioned according to the

1 schedules in secs. 8 and 9 of this Act.

2	Public Employees' Retirement Fund	\$	182,300
3	Teachers' Retirement System Fund		188,900
4	Veterans' Revolving Loan Fund		348,600
5	Agricultural Revolving Loan Fund		81,400
6	Fish and Game Fund		2,939,800
7	International Airport Revenue Fund		9,564,300
8	School Fund (cigarette tax)		2,051,000
9	Highway Working Capital Fund		10,688,200

10 * Sec. 4. The sum of \$153,108,300 is appropriated from federal program
11 receipts estimated to be received for general fund, special fund and bond
12 construction fund programs during the periods specified, to be apportioned
13 according to the schedules in secs. 8 and 9 of this Act.

14 * Sec. 5. The sum of \$5,530,400 is appropriated from other program
15 receipts estimated to be received for general fund, special fund and bond
16 construction fund programs during the periods specified, to be apportioned
17 according to the schedules in sec. 8 of this Act.

18 * Sec. 6. The sum of \$13,586,200 is appropriated from inter-agency
19 receipts estimated to be received for general fund, special fund and bond
20 construction fund programs during the period specified, to be apportioned
21 according to the schedules in sec. 8 of this Act.

22 * Sec. 7. The sum of \$747,700 is appropriated from capital improvement
23 program funds to be apportioned according to the schedules in sec. 8 of this
24 Act.

25 TOTAL BUDGET \$ 503,696,900

26 * Sec. 8. The following appropriation items are for operating expenditures
27 for the fiscal year beginning July 1, 1972, and ending June 30, 1973.

28 EDUCATION

29 Department of Education

1	Financial Support Programs	
2	Foundation Program	\$ 68,900,000
3	Transportation	5,450,000
4	Debt Retirement	3,150,000
5	Revenue Sharing	2,500,000
6	Sabbatical Leave	42,000
7	Teacher Retirement	3,005,800
8	Federal Programs	5,990,800
9	Out-of-District Students	394,000
10	Tobacco Tax Distribution	1,645,000
11	Operating Programs for Rural Students	
12	Director's Office	274,300
13	Boarding Home Program	2,663,600
14	Dormitory Program	1,808,800
15	Correspondence Study	165,100
16	Administration & Support	
17	Board of Education	19,400
18	Office of Commissioner	147,300
19	Advisory Commissions	56,700
20	Research, Planning & Information	249,600
21	Instructional Services	405,500
22	Vocational Education	271,300
23	Teacher Certification	56,100
24	School Accreditation	6,200
25	Staff Development	9,200
26	Director, Administrative Services	70,600
27	Budget & Accounting	205,200
28	Secretarial Services	84,800
29	Administration of Federal Programs	224,700

1	School Lunch	53,400
2	Student Aid	
3	Scholarship Loan Program	2,000,000
4	State Library Network	547,000
5	Educational Broadcasting Commission	81,800
6	Adult Basic & Continuing Education	
7	Adult Basic Education	433,100
8	General Education Development	10,000
9	Community College Support	900,000
10	Fire Service Training	80,000
11	Office of the Governor	
12	WICHE	
13	Administration	\$ 22,500
14	Student Aid	63,600
15	Museums & Arts	
16	State Museum, Juneau	157,500
17	Traveling School Exhibits	60,000
18	Extension Service	7,500
19	Council on the Arts, Grants	300,000
20	Council on the Arts, Administration	79,000
21	Department of Health & Social Services	
22	Special Education Grants	\$ 16,000
23	AMU Nursing Program	100,000
24	State Operated Schools	
25	Nonresident Tuition	\$ 1,450,000
26	Educational & Administrative Support	1,540,600
27	Rural Students	18,850,000
28	Military Students	11,659,400
29	University of Alaska	

1	Southeastern		
2	Sitka Community College	\$	75,100
3	Ketchikan Community College		170,400
4	Juneau/Douglas Community College		191,600
5	Juneau Senior College		62,500
6	Southeastern Regional Center		41,600
7	Southcentral		
8	Mat-Su Community College		86,500
9	Kodiak Community College		197,700
10	Kenai Peninsula Community College		112,000
11	Anchorage Community College		2,303,800
12	Anchorage Senior College		1,288,100
13	Southcentral Regional Center		269,600
14	College		
15	Instruction and Departmental Research		4,302,500
16	Academic Support		842,800
17	Student Services and Aid		860,800
18	Independent Operations		3,479,800
19	Institutional Support		5,465,500
20	Organized Research		4,257,100
21	Public Service		1,552,500
22	Central Governance		4,074,400
23	Fund Source		
24	General Fund	\$117,100,200	
25	Federal Program Receipts	36,210,000	
26	Program Receipts	4,115,800	
27	School Fund (cigarette tax)	1,645,000	
28	Inter-Agency Receipts	<u>6,770,700</u>	
29	Total Funding	\$165,841,700	

SOCIAL SERVICES

1		
2	Department of Administration	
3	Pioneer Homes	
4	Sitka Home	\$ 1,139,000
5	Fairbanks Home	590,000
6	Palmer Home	532,200
7	Donated Commodities	48,000
8	Department of Commerce	
9	Veterans' Service Council	\$ 34,000
10	Department of Education	
11	Vocational Rehabilitation	
12	Counseling & Placement	\$ 1,020,300
13	General Services to Clients	1,100,000
14	Specialized Facilities	88,400
15	Minor Medical	10,000
16	Administration	275,000
17	Institutional Manpower Training	
18	MDTA Vocational Education	91,200
19	Skill Center	1,186,100
20	Office of the Governor	
21	Pioneers' Homes	
22	Pioneers' Homes Advisory Board	\$ 6,300
23	Neighborhood Youth Corps	1,838,900
24	Emergency Employment Act	3,513,600
25	Manpower Planning	122,400
26	Department of Health & Social Services	
27	Office of Aging	\$ 207,200
28	Old Age Assistance	
29	Payments	3,225,000

1	Nursing Home Care	\$ 1,683,700
2	Services	375,200
3	Administration & Support	80,000
4	Disabled	
5	Aid to Blind	
6	Payments	189,000
7	Nursing Home Care	96,200
8	Services	30,000
9	Administration & Support	3,500
10	Aid to Disabled	
11	Payments	2,772,000
12	Nursing Home Care	1,000,700
13	Services	147,000
14	Administration & Support	55,700
15	General Relief Medical	
16	Nursing Home Care	48,100
17	Hospitalization	1,800,000
18	Physician Services	928,000
19	Dental Care	80,000
20	Drugs	185,000
21	Homemaker Services	3,600
22	Other Services	160,000
23	Administration & Support	178,000
24	Family Services	
25	Payments	8,844,000
26	Foster Care	1,258,000
27	Institutional Care	1,000,000
28	Day Care	316,700
29	Homemaker Services	101,900

1	Adoption Services	101,000
2	Marriage Counseling	100,000
3	Child Center	500,100
4	Administration and Support	1,154,500
5	General Assistance	
6	Food Stamps	423,600
7	Payments	280,000
8	Administration and Support	36,400
9	WIN (AFDC)	1,094,100
10	Family & Children Services Administration	
11	General	1,333,800
12	Staff Development	108,700
13	Administration and Support	
14	Office of Commissioner	183,800
15	Division of Administrative Services	1,453,800
16	Department of Labor	
17	Other Employment Services for Disabled	
18	Fishermen's Fund	\$ 219,000
19	Second Injury Fund	202,400
20	Employment of Handicapped	4,000
21	Employment Service	1,733,700
22	Unemployment Insurance Program	1,607,800
23	Office of Commissioner	301,300
24	Administration, Employment Security Division	1,654,500
25	Job Training	
26	Jobs, Optional	144,000
27	Jobs, Regular	577,000
28	New Careers	244,000
29	HIRE Program	150,000

1	WIN Program		546,400
2	Program Support (MTD)		75,000
3	Administration (MTD)		174,900
4	MDTA		246,300
5	Fund Source		
6	General Fund	\$ 26,161,300	
7	Federal Program Receipts	24,140,100	
8	Program Receipts	760,900	
9	Second Injury Fund		
10	Reserve Account	202,400	
11	Sick & Disabled Fishermen's		
12	Fund Reserve	219,000	
13	Small Business Enterprise		
14	Revolving Fund	1,500	
15	Inter-agency Receipts	<u>328,800</u>	
16	Total Funding	\$ 51,814,000	
17		HEALTH	
18	Department of Health & Social Services		
19	Public Health		
20	Alaska Native Health Service	\$	863,000
21	General Nursing		664,300
22	Home Health Service		21,600
23	Public Health Nursing Administration		
24	and Support		341,800
25	Tuberculosis Control		466,000
26	Community Health		233,200
27	Environmental Health		664,200
28	Family Planning		128,500
29	Maternal & Child Care		80,300

1	Crippled Children	604,500
2	Communicative Disorders	164,000
3	Child Study Center	99,600
4	Child & Family Health Services Adminis-	
5	tration & Support	46,800
6	Registry of Human Impairments	26,000
7	Regional Laboratories	419,400
8	Laboratories Administration & Support	43,200
9	General Health Education	52,500
10	Grants to Greater Anchorage Area	
11	Borough Health Department	500,000
12	Administration and Support Administration	240,000
13	Medical Social	24,000
14	Mental Health	
15	Alaska Psychiatric Institute	3,564,200
16	Harborview Memorial Hospital	2,450,000
17	Haven Acres	258,100
18	Other Hospitals	40,000
19	State-Operated Mental Health Centers	
20	Juneau	140,400
21	Anchorage	155,000
22	Fairbanks	167,300
23	Community Operated Mental Health Centers	138,200
24	Office of Developmental Disabilities	42,000
25	Administration & Support	141,000
26	Developmental Disabilities, Grant and	
27	Consultation	5,600
28	Alcoholism	
29	Grants to Local Programs	1,533,300

1	Administration and Consultation		162,000
2	Drug Abuse		370,000
3	Comprehensive Health Planning		
4	Comprehensive Health Planning and Facili-		
5	ties Development		139,900
6	Facilities Development Grants		70,000
7	Certification of Facilities		114,300
8	Fund Source		
9	General Fund	\$ 11,902,400	
10	Federal Program Receipts	3,012,000	
11	Program Receipts	106,800	
12	Inter-Agency Receipts	<u>153,000</u>	
13	Total Funding	\$ 15,174,200	
14	NATURAL RESOURCES MANAGEMENT AND ENVIRONMENTAL CONSERVATION		
15	Department of Environmental Conservation		
16	Quality Control		
17	Water Quality	\$	153,000
18	Air Quality		149,000
19	Solid Waste		63,500
20	Pesticide		25,000
21	Radiation		26,000
22	Administration and Support		96,000
23	Coastal Zone Management		209,300
24	Permafrost and Soils Engineering		84,000
25	Ecology and Environmental Engineering		39,300
26	General Administration & Support		
27	Office of Commissioner		182,000
28	Advisory Board		8,800
29	Regions		

1	Southeast	24,500
2	Southcentral	58,500
3	Northern	37,000
4	Administration	86,000
5	Department of Fish and Game	
6	Sport Fish	
7	Research	
8	Southeast	226,600
9	Southcentral	431,400
10	Interior	362,600
11	Westward	52,300
12	Headquarters	124,400
13	Management	
14	Southeast	108,200
15	Southcentral	200,400
16	Interior	88,400
17	Westward	19,600
18	Headquarters	29,500
19	Sport Fish Restoration	36,200
20	Administration & Support	116,000
21	Commercial Fish	
22	Research	
23	Southeastern	380,000
24	Central	480,000
25	Northern	61,400
26	Westward	449,500
27	Headquarters	220,000
28	Management	
29	Southeastern	530,000

1	Central	698,600
2	Management	
3	Northern	211,000
4	Westward	575,000
5	Administration & Support	138,000
6	Fish Hatcheries	
7	Kitoi Bay	55,500
8	Fire Lake	173,000
9	Crystal Lake	161,000
10	Administration	50,000
11	Game	
12	Research	
13	Investigations	707,300
14	Surveys & Inventories	1,190,800
15	Planning & Coordination	279,800
16	Management	
17	Utilization	97,400
18	Education	120,800
19	Economic Development	21,200
20	Development & Enhancement, Facilities	
21	Facilities Maintenance	5,000
22	Administration & Support	240,400
23	Protection	
24	Enforcement	
25	Southeast	395,700
26	Southcentral	693,600
27	Interior	466,400
28	Westward	341,400
29	Hunter Safety	45,200

1	Administration & Support	189,400
2	FRED	
3	Rehabilitation & Enhancement, Anadromous	550,000
4	Development, Economic	87,800
5	Administration & Support	53,000
6	Administration and Support	
7	Board of Fish and Game	26,500
8	Office of the Commissioner	112,000
9	Information and Education	92,000
10	Administrative Services	950,000
11	Engineering Support	71,800
12	Vessel & Aircraft	746,000
13	Habitat	
14	Land Use Planning	100,000
15	Water Planning	46,300
16	Access	50,000
17	Permits	59,000
18	Office of the Governor	
19	Fisheries Commission	
20	International North Pacific Fisheries	
21	Commission	\$ 9,800
22	International Fisheries Commission	55,000
23	Pacific Marine Fisheries Commission	17,000
24	Athletic Commission	2,000
25	Department of Natural Resources	
26	Land and Water Management	
27	Land Management	
28	Mineral Leasing	\$ 141,000
29	Central Land Management	237,000

1	Southeast District	137,000
2	Southcentral District	122,000
3	Northcentral District	126,000
4	Water Management	231,000
5	Administration and Support	
6	Cadastral Engineering	404,000
7	Administration	439,000
8	Mineral Resources	
9	Geophysical Program	206,000
10	Oil and Gas	
11	Regulation	403,000
12	Administration	109,000
13	Hard Minerals	
14	Geological Investigations	482,000
15	Mineral Analysis & Research	122,000
16	Regulation	30,000
17	Administration	201,000
18	Forest Management	
19	Management and Timber Sales	102,000
20	Fire Protection & Suppression	2,789,000
21	Research & Technical Assistance	28,000
22	Administration	40,000
23	Parks and Recreation	
24	Planning	69,000
25	Maintenance and Operations	
26	Nancy Lake	40,000
27	Chugach	149,000
28	Kachemak Bay	35,000
29	Chilkoot	66,000

1	Keystone		16,000
2	Chena River		92,000
3	Administration and Support		25,000
4	Design and Construction		131,200
5	Historic Preservation		42,600
6	Administration and Support		154,000
7	Natural Resource Planning		
8	Land Use Planning Unit		105,000
9	Joint Commission		8,000
10	Administration and Support		304,000
11	Fund Source		
12	General Fund	\$ 14,599,300	
13	Federal Program Receipts	4,273,200	
14	Program Receipts	14,000	
15	Fish and Game Fund	2,939,800	
16	Inter-Agency Receipts	<u>803,600</u>	
17	Total Funding	\$ 22,629,900	

PUBLIC PROTECTION

19	Department of Commerce		
20	Weights and Measures	\$	451,800
21	Corporate and Financial Regulation		
22	Banking & Small Loans		157,000
23	Securities & Land Sales		86,400
24	Corporation		64,200
25	Insurance Companies		90,000
26	Rates & Policy Forms		54,400
27	Licensing		21,200
28	Investigation		39,200
29	Regulation of Public Service		

1	Alaska Public Utilities Commission	694,200
2	Alaska Transportation Commission	571,500
3	Regulation and Licensing of Professions	
4	Architects and Engineers	31,000
5	Medical, Dental, Others	248,300
6	Administration and Support	
7	Office of the Commissioner	120,100
8	Administrative Services	89,300
9	Department of Health and Social Services	
10	Emergency Medical Service	\$ 45,700
11	Department of Labor	
12	Occupational Safety	
13	Enforcement & Compliance	\$ 594,300
14	Education	9,700
15	Research & Analysis	84,400
16	Pressure Vessel Inspection	176,000
17	Administration	156,900
18	Department of Law	
19	Consumer Protection	\$ 35,000
20	Department of Military Affairs	
21	Civil Air Patrol	\$ 105,000
22	Disaster Planning and Control	
23	Southcentral	24,400
24	Southeastern	25,300
25	Northern	25,000
26	Shelter Program	38,100
27	Radiological	50,500
28	Warning Program	20,300
29	City Participation	77,000

1	General Administration		119,000
2	Fiscal Administration		23,600
3	Planning		32,700
4	Flood Control		38,000
5	Military Preparedness		
6	Adjutant General		177,900
7	Administration, Army & Air		113,300
8	Operations, Training		37,900
9	Facilities & Fiscal		59,400
10	State Armories		214,200
11	Federal Armories		222,100
12	Training Support Facilities (Army)		82,400
13	Training Support Facilities (Air)		346,400
14	Recruiting & Retention		100,000
15	Department of Natural Resources		
16	Agricultural Inspection		
17	Plant Industry	\$	55,500
18	Animal Industry		325,300
19	Department of Public Safety		
20	Individual Protection		
21	Fire Safety	\$	284,000
22	Driver Licensing		381,100
23	Traffic Safety Projects		300,000
24	Administration (Traffic Safety)		57,900
25	Department of Revenue		
26	Alcoholic Beverage Control Board	\$	195,100
27	Fund Source		
28	General Fund	\$	5,506,400
29	Federal Program Receipts		1,787,000

1	Program Receipts	\$	12,900
2	Inter-Agency Receipts		<u>45,700</u>
3	Total Funding	\$	7,352,000

ADMINISTRATION OF JUSTICE

5	Court System		
6	Supreme Court	\$	735,000
7	1st Judicial District		959,000
8	2nd Judicial District		426,000
9	3rd Judicial District		3,503,000
10	4th Judicial District		1,550,000
11	Legal Library		173,700
12	Transcript Services		217,000
13	Legal Recording		184,500
14	General Administration		456,500
15	Committee on Rules Changes		19,000
16	Commission on Judicial Qualifications		7,800
17	Judicial Council		36,000
18	Governor's Office		
19	Protection of Individual Rights		
20	Human Rights Commission	\$	135,000
21	Criminal Justice Planning		
22	Planning		236,200
23	Action Grants		1,645,800
24	Department of Health and Social Services		
25	Reformation of Offenders		
26	Adult State-Operated Institutions	\$	2,943,800
27	Adult Local Facilities		420,400
28	Adult Out-of-State Contract Services		266,600
29	Juvenile State-Operated Institutions		1,544,000

1	Juvenile Local Facilities	366,500
2	Juvenile Out-of-State Contract Services	308,700
3	Educational Programs	85,500
4	Counseling Programs	210,600
5	Community Involved Programs	16,000
6	Vocational Programs	367,700
7	Educational Programs	13,800
8	Counseling Programs	255,700
9	Vocational Programs	250,600
10	Probation and Parole	
11	1st District	299,600
12	2nd District	85,500
13	3rd District	478,000
14	4th District	268,900
15	Administration, Parole Board	41,400
16	Administration	323,400
17	Department of Labor	
18	Employee Rights	
19	Administration of Wage and Hour	\$ 159,500
20	Administration of Workmen's Compensation	159,000
21	Department of Law	
22	Prosecution	
23	1st Judicial District	\$ 205,000
24	2nd Judicial District	76,200
25	3rd Judicial District	644,300
26	4th Judicial District	328,400
27	Public Defender	
28	1st Judicial District	109,000
29	2nd Judicial District	68,600

1	3rd Judicial District	314,500
2	4th Judicial District	165,100
3	Administration and Support	33,700
4	Department of Public Safety	
5	Prevention of Crime	35,000
6	Patrol Detection and Apprehension	
7	1st Judicial District	724,000
8	2nd Judicial District	163,000
9	3rd Judicial District	1,879,000
10	4th Judicial District	1,660,000
11	Training	165,000
12	Commissioner's Office	205,000
13	Division Headquarters	370,000
14	Technical Services Division	229,200
15	Judicial Services	528,000
16	Supporting Technical Services	
17	Records and Identification	63,200
18	Central Communications	304,100
19	Information Systems	430,200
20	Laboratory Services	62,000
21	Fund Source	
22	General Fund	\$ 25,682,000
23	Federal Program Receipts	1,798,000
24	Program Receipts	101,300
25	Inter-Agency Receipts	<u>330,900</u>
26	Total Funding	\$ 27,912,200
27		
28	DEVELOPMENT	
29	Department of Administration	
30	Financial Assistance to Communities	

1	Revenue Sharing	\$ 7,100,000
2	National Forest Receipts	364,300
3	Native Land Claims Settlement	1,174,000
4	Surplus Property	150,700
5	Department of Commerce	
6	Small Business Loans	\$ 45,300
7	Veterans Loan Fund	348,600
8	Department of Economic Development	
9	Economic Research & Analysis	\$ 407,600
10	Commissioner's Office	177,100
11	Administrative Services Division	56,100
12	Promotion of Tourism	887,400
13	Department of Fish and Game	
14	King Crab Quality Control Board	\$ 100,000
15	Office of the Governor	
16	International Development	
17	Tokyo Office	\$ 68,000
18	Yukon-Taiya	5,000
19	Financial Assistance to Communities	
20	Rural Development Grants	340,000
21	Local Assistance Division	
22	Technical Assistance	826,700
23	Human Resources	389,600
24	Local Boundary Commission	36,900
25	Rural Affairs Commission	5,000
26	Community Development	
27	Planning and Research	409,100
28	Department of Natural Resources	
29	Agricultural Development	

1	Small Grain Incentive Program	\$	80,000
2	Agricultural Loan Fund		106,400
3	State Fairs		33,000
4	Administration and Support		80,000
5	Department of Revenue		
6	Shared Taxes		
7	Business License Tax	\$	2,905,700
8	Amusement and Gaming		29,200
9	Aviation Fuel Tax		118,200
10	Electric and Telephone Co-op		445,900
11	Liquor License Tax		436,200
12	Fisheries Tax		523,400
13	Fund Source		
14	General Fund	\$	15,748,300
15	Aviation Fuel Tax Account		118,200
16	Federal Program Receipts		693,100
17	Program Receipts		100,000
18	Agricultural Revolving Loan Fund		81,400
19	Veterans' Revolving Loan Fund		348,600
20	Special Surplus Property		
21	Revolving Loan Fund		150,700
22	Inter-Agency Receipts		<u>409,100</u>
23	Total Funds	\$	17,649,400
24			
			TRANSPORTATION
25	Department of Highways		
26	Maintenance		
27	Central	\$	6,914,300
28	Interior		4,525,700
29	Southeastern		2,110,800

1	Western	\$ 824,100
2	South Central	2,693,100
3	Administration and Support	
4	Central	998,300
5	Interior	800,900
6	Southeastern	417,600
7	Western	154,100
8	South Central	538,500
9	Headquarters and Lab	2,368,800
10	Department of Public Works	
11	Marine Transportation	
12	S.E. Vessel Operations	\$ 10,689,100
13	S.E. Shore Facilities	728,400
14	S.W. Vessel Operations	2,509,000
15	S.W. Shore Facilities	154,500
16	Aleutian Subsidy	20,000
17	Advertising	88,100
18	Administration	958,000
19	Anchorage International Airport	
20	Field Maintenance	2,102,200
21	Building Maintenance	724,000
22	Security	1,289,100
23	Custodial	677,300
24	Administration	564,300
25	Fairbanks International Airport	
26	Field Maintenance	467,100
27	Building Maintenance	407,700
28	Security	915,200
29	Custodial	144,000

1	Administration		222,600
2	Trunk and Secondary Airports		
3	Northern Region		1,440,300
4	Southeastern Region		972,800
5	Western Region		1,286,200
6	Administration		309,400
7	Administration and Support		
8	Planning		90,800
9	General Design		300,500
10	Engineering Support		138,000
11	Administration		404,700
12	Administration		
13	Commissioner's Office		183,400
14	Administration		556,000
15	Source of Funds		
16	General Fund	\$ 29,697,600	
17	Highway Fuel Tax Account	9,928,900	
18	Aviation Fuel Tax Account	1,721,800	
19	Program Receipts	318,700	
20	International Airport Revenue Fund	8,057,100	
21	Highway Working Capital Fund	516,000	
22	Inter-Agency Receipts	<u>448,800</u>	
23	Total Funds	\$ 50,688,900	
24			
		GENERAL GOVERNMENT	
25	Department of Administration		
26	Executive Administration		
27	Commissioner's Office		\$ 153,000
28	Internal Audit		168,400
29	Administrative Services		147,300

1	Budget and Management	359,600
2	Services to State Agencies	
3	Accounting	
4	Pre Audit	140,300
5	Accounting Services	152,000
6	Administration and Support	66,700
7	Data Processing	
8	Services to Central Administration	509,700
9	Services to Operating Agencies	1,191,100
10	Administration and Support	303,100
11	Supply	471,200
12	Personnel	
13	Minority Training	153,400
14	Recruitment and Examination	520,000
15	Training	52,700
16	Classification and Pay	178,600
17	Employee Relations	40,000
18	Public Employees Retirement	209,600
19	Teachers Retirement	188,900
20	Administration and Support	84,900
21	Payroll Accounting	155,800
22	Archives and Records	112,600
23	General Services	
24	Central Duplication	196,500
25	Central Mail and Switchboard	120,600
26	Bond Committee	
27	Debt Service	\$ 25,854,000
28	Office of the Governor	
29	Executive Direction	

1	Executive Office	\$ 764,000
2	Mansion	63,700
3	Contingency Fund	250,000
4	Lieutenant Governor	278,600
5	Planning and Research	428,100
6	Youth in Government	150,000
7	Elections	587,200
8	Department of Health and Social Services	
9	Vital Statistics	\$ 142,900
10	Department of Highways	
11	Working Capital Fund	
12	Central District	\$ 2,162,600
13	Interior District	2,028,700
14	Southeastern District	625,200
15	Western District	375,500
16	Southcentral District	1,414,900
17	Administration and Support	267,700
18	Department of Law	
19	Legal Services	
20	Education, Health and Social Services	\$ 44,000
21	Natural Resources, Environmental Conservation	241,400
22	Public Protection, Administration of Justice	118,600
23	Housing and Economic Development	128,000
24	Transportation	321,000
25	General Government	168,900
26	Land Claims	152,900
27	Cook Inlet	56,700
28	Administration and Support	225,900
29	Legislative Branch	

1	Legislature	\$ 2,571,700
2	Department of Public Works	
3	Buildings	
4	Planning and Design	\$ 264,200
5	Construction	632,500
6	Custodial	556,700
7	Maintenance	3,901,600
8	Administration and Support	142,700
9	Communications	
10	Remote Village Radios	139,500
11	Teletype Operations	57,600
12	Support to State Agencies	501,100
13	Administration and Support	139,200
14	Department of Revenue	
15	Fiscal Services	
16	Individual and Business Taxes	\$ 677,200
17	Excise Taxes	151,400
18	Motor Vehicle Registration	769,700
19	Licensing	137,100
20	Collection of Delinquent Taxes	459,500
21	Border Inspection Station	155,800
22	Money Control and Banking	109,000
23	Investment Management	373,800
24	Office of Commissioner	125,600
25	Administrative Services	437,700
26	Fund Source	
27	General Fund	\$ 40,659,500
28	Federal Program Receipts	217,900
29	Public Employees Retirement Fund	182,300

1	Teachers Retirement System Fund	188,900
2	Highways Working Capital Fund	6,874,600
3	International Airport Revenue Fund	1,427,200
4	School Fund (cigarette tax)	406,000
5	Capital Improvements Program Funds	747,700
6	FICA Adm' stration Reserve Account	20,400
7	Inter-Agency Receipts	<u>4,295,600</u>
8	Total Funding	\$ 55,020,100
9	Total Operating Budget Fund Source	
10	General Fund	\$287,057,000
11	Aviation Fuel Tax Account	1,840,000
12	Highway Fuel Tax Account	9,928,900
13	Federal Program Receipts	72,131,300
14	Program Receipts	5,530,400
15	Public Employees' Retirement Fund	182,300
16	Teachers' Retirement System Fund	188,900
17	Veterans' Revolving Loan Fund	348,600
18	Agricultural Revolving Loan Fund	81,400
19	Fish and Game Fund	2,939,800
20	International Airport Revenue Fund	9,484,300
21	School Fund	2,051,000
22	Highway Working Capital Fund	7,390,600
23	FICA Administration Fund Reserve Account	20,400
24	Special Surplus Property Revolving Fund	
25	Reserve Account	150,700
26	Small Business Enterprise Revolving Fund	
27	Reserve Account	1,500
28	Second Injury Fund Reserve Account	202,400
29	Sick and Disabled Fishermen's Fund	

1	Reserve Account	219,000
2	Capital Improvement Program Funds	747,700
3	Inter-Agency Receipts	<u>13,586,200</u>
4	Total Funding	\$414,082,400

5 * Sec. 9. The following appropriation items are for capital projects and
6 are effective on the day after passage and approval of this Act or on the
7 day it becomes law without approval:

8 EDUCATION

9	Department of Education	
10	Library Grants	\$ 189,800
11	Office of the Governor	
12	Acquisition of Museum Artifacts	25,000
13	Department of Public Works	
14	Fire Detectors - Bethel and Nome	
15	Regional Schools	29,400
16	State-Operated Schools	
17	Building Improvements	300,000

18	Fund Source	
19	General Fund	\$ 438,000
20	Federal Program Receipts	<u>106,200</u>
21	Total Funding	\$ 544,200

22 SOCIAL SERVICES

23	Department of Administration	
24	Sitka Pioneers' Home Renovation	\$ 750,000
25	Fund Source	
26	General Fund	\$ 750,000

27 HEALTH

28	Department of Health and Social Services	
29	Hill-Burton Match	\$ 1,200,000

1	Fund Source		
2	Federal Program Receipts	\$ 1,200,000	
3	NATURAL RESOURCE MANAGEMENT AND ENVIRONMENTAL CONSERVATION		
4	Department of Fish and Game		
5	Mendenhall Rearing Ponds	\$	80,000
6	Bushkin River Rearing Pond		32,000
7	Deadman Lake Outlet Structure		40,000
8	Field Station, Cook Inlet Management Area		20,000
9	Chignik River Weir		150,000
10	Russian River Fish Ladder		40,000
11	Gravel Incubation, Kitoi		5,000
12	Lower Jean Lake Rehabilitation		20,000
13	Rotenone, Lower Jean Lake		15,000
14	Packers Lake Rehabilitation		60,000
15	Rotenone, Packers Lake		50,000
16	Lower Southeastern Fish Ladders		140,000
17	Control Creek Fish Ladder		25,000
18	Paul's Lake Fish Ladder		25,000
19	Pavloff Harbor Fish Ladder		40,000
20	Desire Lake Rehabilitation		40,000
21	Delight Lake Rehabilitation		40,000
22	Kasilof River Weir		15,000
23	King Salmon Warehouse Insulation		30,000
24	Subport Building, Juneau		25,000
25	Department of Natural Resources		
26	Land and Water Conservation Fund Apportionment	\$	2,154,800
27	Fund Source		
28	General Fund	\$	846,000
29	Federal Program Receipts		<u>2,210,800</u>

1	Total Funding	\$ 3,056,800	
2			
3	Department of Commerce		
4	Scale House - Fairbanks	\$	29,000
5	Fund Source		
6	General Fund	\$	29,000
7			
8	Department of Natural Resources		
9	Grants to State Fairs		
10	Alaska State Fair	\$	50,000
11	Tanana Valley Fair Association		50,000
12	Ninilchik Fair Association		50,000
13	Kodiak Jaycee Rodeo and State Fair		50,000
14	Southeast Alaska State Fair		50,000
15	Department of Public Works		
16	Waters and Harbors Projects		
17	Nome Maintenance Dredging		2,500
18	Tenakee Harbor Facilities		66,000
19	Kasaan Harbor Facilities		31,500
20	Hoonah Harbor Facilities		98,000
21	Wrangell Harbor Facilities		120,000
22	Hollis-Craig Harbor Facilities		82,000
23	Kodiak Harbor Facilities		349,000
24	Old Harbor Smallcraft Facilities		44,500
25	Dillingham Dock		217,000
26	Angoon Harbor Facilities		90,500
27	Elfin Cove Harbor Facilities		38,500
28	Gustavus Dock		102,500
29	Pelican Harbor Facilities		54,500

1	Haines Harbor Facilities		127,000
2	Kotzebue Harbor Needs Study		30,000
3	Nenana Launching Ramp		25,000
4	Fairbanks Launching Ramps		11,000
5	Emergency Repairs		30,500
6	Ninilchik Small Boat Harbor Study		20,000
7	Seward Small Boat Harbor Study		20,000

8 Source of Funds

9	General Fund	\$	960,000
10	Watercraft Fuel Tax Account		<u>850,000</u>
11	Total Funding	\$	1,810,000

12 TRANSPORTATION

13 Department of Highways

14	Federal Aid to Highway Construction	\$	52,000,000
15	Keystone Tunnel Repairs		100,000
16	Bridge Deck Repairs - Anchorage area		664,500

17 Department of Public Works

18	Federal Aid to Airport Construction	\$	25,380,000
19	Aviation Maintenance Equipment - Kodiak		83,000
20	Crash/Rescue Truck - Fairbanks		160,000
21	Crushed Gravel - Kasilof Airport		25,000
22	Passenger Facilities - Haines		75,000
23	Docking Dolphins		100,000

24 Fund Source

25	General Fund	\$	1,047,500
26	Federal Program Receipts		77,460,000
27	International Airport Revenue Fund		<u>80,000</u>
28	Total Funding	\$	78,587,500

29 GENERAL GOVERNMENT

1	Department of Highways		
2	Equipment Replacement		\$ 3,297,600
3	Department of Law		
4	Capitol Fourth Floor Remodeling		\$ 63,400
5	Department of Public Works		
6	Site Improvement to New State Office Building		\$ 276,000
7	Fund Source		
8	General Fund	\$ 339,400	
9	Highway Working Capital Fund	<u>3,297,600</u>	
10	Total Funding	\$ 3,637,000	
11	Total Capital Budget Fund Source		
12	General Fund	\$ 4,409,900	
13	Watercraft Fuel Tax Account	850,000	
14	Federal Program Receipts	80,977,000	
15	International Airport Revenue Fund	80,000	
16	Highways Working Capital Fund	<u>3,297,600</u>	
17	Total Funding	\$ 89,614,500	

18 * Sec. 10. If the amount required under applicable statutes for refunds
19 of shared taxes and revenues to eligible political subdivisions exceeds the
20 estimates appropriated by this Act, the excess is appropriated.

21 * Sec. 11. If the amount required to be paid under sec. 9(b),(c) and
22 (d) of the Alaska Native Claims Settlement Act, P.L. 92-203 exceeds the
23 estimate appropriated by this Act, the excess may be appropriated with the
24 approval of the governor and the Legislative Budget and Audit Committee.

25 * Sec. 12. If Watercraft Fuel Tax receipts exceed the appropriated estimate,
26 the excess is appropriated for Waters and Harbors projects. However, other
27 state funding for Waters and Harbor projects shall be reduced by the amount
28 of the excess in receipts.

29 * Sec. 13. Appropriation items contained in this Act may be revised

1 if approved by the governor and the Legislative Budget and Audit Committee
2 to allow for

3 (1) increase of an appropriation item based on additional
4 federal or other program receipts; or

5 (2) establishment of a new, permanent position not previously
6 authorized in the appropriated budget.

7 * Sec. 14. Reallocation between appropriation items contained within
8 this Act may be made by the governor. A copy of the governor's signed
9 approval order for each reallocation shall be forwarded immediately to the
10 Legislative Budget and Audit Committee.

11 * Sec. 15. If federal or other program receipts fall short of the
12 estimates appropriated by this Act, the governor shall reduce the affected
13 appropriation by the amount of the shortfall in receipts.

14 * Sec. 16. This Act takes effect on the day after its passage and approv-
15 al or on the day it becomes law without approval.

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RECORDS CERTIFICATION

I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James D. Smith
Signature of Camera Operator

4/4/89
Date

Introduced: 5/22/72
Referred: Finance

1 IN THE SENATE

BY THE RULES COMMITTEE
BY REQUEST

2 SENATE BILL NO. 432

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for the issuance of general obliga-
7 tion bonds in the amount of \$9,200,000 for the purpose
8 of providing funds for the state to make 50 per cent
9 matching grants to municipalities for the cost of
10 construction of all-weather sports facilities; and
11 providing for an effective date."

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

13 * Section 1. For the purpose of providing funds for the state to make
14 50 per cent matching grants to municipalities for the cost of construction
15 of all-weather sports facilities under an Act providing state matching funds
16 for the construction of all-weather sports facilities, general obligation
17 bonds of the state in the principal amount of not more than \$9,200,000 shall
18 be issued and sold. The full faith, credit and resources of the state are
19 pledged to the payment of the principal of and interest and redemption
20 premium, if any, on these bonds. These bonds shall be issued under the
21 provisions of AS 37.15 as those provisions read at the time of issuance.

22 * Sec. 2. If the issuance of these bonds is authorized by the qualified
23 voters of the state, a special fund of the state to be known as the "1972
24 All-Weather Sports Facilities Matching Grant Fund" shall be established, to
25 which shall be credited the proceeds of the sale of the bonds described in
26 sec. 1 of this Act except for the accrued interest and premiums. There is
27 appropriated from the "1972 All-Weather Sports Facilities Matching Grant
28 Fund" the sum of \$9,200,000. The specific uses of the proceeds of these
29 bonds shall be determined in accordance with the provisions of an Act

1 providing state matching funds for the construction of all-weather sports
2 facilities, by the commissioner of commerce.

3 * Sec. 3. If the issuance of these bonds is authorized by the qualified
4 voters of the state, the amount of \$32,200, or as much of that amount as
5 is found necessary is appropriated from the general fund of the state to the
6 state bond committee to carry out the provisions of this Act and to pay
7 expenses incident to the sale and issuance of the bonds authorized in this
8 Act. The amounts expended from the appropriation authorized by this section
9 shall be reimbursed to the general fund from the proceeds of the sale of the
10 bonds authorized by this Act.

11 * Sec. 4. The question whether the bonds authorized in this Act are to
12 be issued shall be submitted to the qualified voters of the state at the
13 next general election and shall read substantially as follows:

14 Proposition

15 State General Obligation 1972 All-Weather Sports
16 Facilities Matching Grant Bonds \$9,200,000

17 Shall the State of Alaska issue its general obligation bonds
18 in the principal amount of not more than \$9,200,000 for the
19 purpose of providing funds for the state to make 50 per cent
20 matching grants to municipalities for the cost of construction
21 of all-weather sports facilities?

22 Bonds Yes []

23 Bonds No []

24 * Sec. 5. This Act takes effect on the day after its passage and approv-
25 al or on the day it becomes law without approval.
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RECORDS



CERTIFICATION

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James D. Smith
Signature of Camera Operator

4/4/89
Date

Introduced: 6/3/72
Referred: Finance

1 IN THE SENATE

BY THE COMMERCE COMMITTEE

2 SENATE BILL NO. 434

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to legislative salaries."

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

8 * Section 1. AS 24.15.020 is amended to read:

9 Sec. 24.15.020. ANNUAL LEGISLATIVE SALARIES. (a) The annual
10 salary for each member of the legislature is \$9,000 to be paid in
11 approximately equal monthly payments. The president of the senate and
12 speaker of the house of representatives are each entitled to an addi-
13 tional \$500 a year during tenure of office.

14 (b) In addition to the annual salary provided for each member
15 in (a) of this section, each member shall receive the sum of \$6,000
16 if a regular session of the legislature is adjourned on or before the
17 60th legislative day. If a regular session is adjourned after the
18 60th legislative day but on or before the 90th legislative day, each
19 member shall receive an additional \$3,000.

FISCAL NOTE FOR SENATE BILL NO. 434,
"An Act relating to legislative salaries."

	<u>60 days or under</u>	<u>61-90 days</u>
Cost of additional salary:	\$360,000.00	\$ 180,000.00

Savings in costs as compared to:

(a) 120 day session	\$ 428,000.00	\$ 214,000.00
(b) 150 day session	\$ 642,000.00	\$ 428,000.00

DETAIL OF IN-SESSION LEGISLATIVE COSTS:

	<u>PER MONTH</u>
Telephone	\$ 5,800.00
Zerox	2,750.00
Typewriter rental	1,242.00
Car rental	314.00
Per diem	63,000.00
Temporary employees	129,000.00
Rental, Masonic & Cooper buildings	1,400.00
Commodities	4,000.00
Reporting services	5,640.00
Lounge supplies	<u>1,000.00</u>
Total per month	\$214,146.00



RECORDS CERTIFICATION



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James D. Smith
Signature of Camera Operator

4/4/89
Date

The Legislature of the State of Alaska
FISCAL NOTE
Second Session - Seventh State Legislature

I. REQUEST

Bill Identification: SB 435
 Title: Oil and Gas Production Tax
 Requested by: Legislative Finance Date: 6/8/72
 Return Date Requested: 6/9/72
 Agency: Dept. of Revenue Program: _____

II. FISCAL DETAIL

Budget Request Unit(s) Affected: _____
 A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 72	FY 73	FY 74	FY 75	FY 76	FY 77
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

B. FUNDING: (Thousands of dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER						

C. POSITIONS:

PERMANENT/TEMPORARY	/	/	/	/	/	/
MAN MONTHS (P./T.)	/	/	/	/	/	/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

This bill will not affect State revenues or expenditures.

IV. ATTACHMENTS

V. DATE: 6/9/72

PREPARED BY: Eric E. Wohlforth

Eric E. Wohlforth
Commissioner of Revenue

Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

STATE OF ALASKA

THE LEGISLATURE

BUDGET AND AUDIT COMMITTEE

file
AUDIT DIVISION
POUCH W — ALASKA OFFICE BUILDING

FINANCE DIVISION
POUCH WF — STATE CAPITOL

JUNEAU 99801

M E M O R A N D U M

TO: Bob Stevenson, Dep. Comm.
Department of Revenue

DATE: 6/8/72

FROM: LEGISLATIVE FINANCE
ROOM 407
CAPITOL BUILDING

SUBJ: FISCAL NOTE REQUEST

PLEASE COMPLETE THE ATTACHED FISCAL NOTE FOR SB 435,
AND RETURN IT TO OUR OFFICE BY 6/9/72.

IN ADDITION TO THE GENERAL INSTRUCTIONS REGARDING FISCAL
NOTE PREPARATION (REFERENCE OUR MEMO OF 12/15/71),
PLEASE OBSERVE THE FOLLOWING:

TIMELY RETURN OF THIS INFORMATION IS REQUESTED. HOWEVER,
IF ADDITIONAL PREPARATION TIME IS REQUIRED, NOTIFY OUR OFFICE
AS SOON AS POSSIBLE IN ORDER THAT DISCUSSION OF THE PROPOSED LEG-
ISLATION MAY BE RESCHEDULED TO A LATER DATE.

ATTACHMENTS: (1) FISCAL NOTE
(2) COPY OF BILL VERSION

CC: BUDGET & MANAGEMENT

Introduced: 6/6/72
Referred: Resources

1 IN THE SENATE BY THE RULES COMMITTEE BY REQUEST

2 SENATE BILL NO. 435

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the gross production tax on oil
7 and gas; and providing for an effective date."

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

9 * Section 1. AS 43.55.015(c) is amended to read:

10 (c) The tax levied by this section shall be administered and
11 paid in the same manner as the tax levied in sec. 10 of this chapter
12 and is subject to the same exemptions as provided in sec. 10(b) of this
13 chapter.

14 * Sec. 2. This Act takes effect July 1, 1972.

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RECORDS CERTIFICATION



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James C. Smith
Signature of Camera Operator

4/4/89
Date

STATE OF ALASKA

THE LEGISLATURE

BUDGET AND AUDIT COMMITTEE

AUDIT DIVISION
POUCH W — ALASKA OFFICE BUILDING

FINANCE DIVISION
POUCH WF — STATE CAPITOL

JUNEAU 99801

MEMORANDUM

TO: Rich A. Guthrie
Senate Fiscal Analyst

DATE: February 8, 1972

FROM: Milton B. Barker *MBB*
Fiscal Analyst

SUBJ: Staff Comments On
Fiscal Note For SCR 8
And HCR 3

These resolutions have no fiscal implications. The annulment of Regulation 15 AAC, Sec. 6 (c) would not exempt the relevant sales from the license levy as far as the Department of Law has determined. They maintain that the two paragraphs of AS 43.70.010 cited by Mr. Carroll are sufficient to bar any exemption of the relevant sales.

It might clarify matters for you to know that the sales in question are to the military which for purposes of Sec. 43.70.010 (7) is considered by the Department of Law to be a consumer.

If an exemption from the license levy for the sales in question is desired, additional legislation is required.

MBB/db

The Legislature of the State of Alaska
 FISCAL NOTE
 Second Session - Seventh State Legislature

I. REQUEST

Bill Identification: SCR 8
 Title: Annulment of Dept. of Revenue Regulation
 Requested by: Legislative Finance Date: 1/31/72
 Return Date Requested: 2/4/72
 Agency: Department of Revenue Program: Fiscal Services

II. FISCAL DETAIL

Budget Request Unit(s) Affected: _____
 A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 72	FY 73	FY 74	FY 75	FY 76	FY 77
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -

B. FUNDING: (Thousands of dollars)

GENERAL FUND	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
FEDERAL FUNDS						
OTHER						

C. POSITIONS:

PERMANENT/TEMPORARY	/	/	/	/	/	/
MAN MONTHS (P./T.)	/	/	/	/	/	/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See attached memorandum from L. P. Carroll, Chief, Miscellaneous Tax Section, Audit Division, Department of Revenue.

IV. ATTACHMENTS

Memorandum dated February 2, 1972 from P. P. Carroll and copy of Business License Rules and Regulations.

V. DATE: February 7, 1972 PREPARED BY: R. D. Stevenson

R. D. Stevenson
 Deputy Commissioner
 Department of Revenue

Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

RL

MEMORANDUM

TO: R. D. Stevenson
Deputy Commissioner

DATE: February 4, 1972

FILE NO:

FROM: L. P. Carroll, Chief
Miscellaneous Tax Section

SUBJECT: Senate Concurrent Resolution No. 8
House Concurrent Resolution No. 3

This is in response to your request for a Fiscal Note on subject resolutions which call for the annulment of Department of Revenue Regulation 15 AAC, Sec. 6(c), such regulation stating, "Wholesale sale or sales of manufacturers to governmental agencies or instrumentalities thereof, municipalities, nonprofit organizations are includable receipts subject to the license levy and must be reported as gross receipts."

My research on the subject concludes that the annulment of our regulation would have no effect on the General Fund of the State, as the purpose of this regulation was to clarify AS 43.70.010(a)(5) and AS 43.70.010(a)(7), and in no way imposes any tax not specifically provided for by statute.

Sec. 43.70.010(a)(5) provides for the exemption from taxation of gross receipts of a resident wholesaler of a firm registered in the State as a domestic corporation, or otherwise identified as a resident wholesaler, from sale of a finished product to dealers for resale consumers, where the resale is subject to tax under this chapter. (Emphasis added)

Sec. 43.70.010(7) provides for the exemption of gross receipts of a manufacturer or processor derived from the sale of his product manufactured or processed in the State except where the products are sold directly to the consumer. (Emphasis added)

The sole purpose of our Regulation 6(c) was to aid in identifying non-exempt wholesale sales or manufacturers sales. The annulment of our regulation will not provide for any further exemption of gross receipts other than those designated in Sec. 43.70.010(a)(1 through 10).

I remain at your disposal should you or the sponsors of subject resolutions desire to discuss this matter further.

LPC:mbc

A person regularly engaged in the selling of goods, wares or merchandise, constitutes a business activity subject to the license provisions of the Act even though the total of such transactions gross less than \$1500 per year. Home handicrafts up to \$500 on gross receipts are exempt.

Authority AS 43.70

History. In effect on and before July 28, 1959, effective date of Alaska Administrative Procedure Act.

2. Includable gross receipts

Gross Receipts in general, include all receipts from sources within the State (including Gross Receipts from Exports) received from engaging or conducting a "business." In the following sections general rules and regulations will be found covering businesses in general.

3. Retail establishments

Gross Receipts of Retail Establishments shall include all money, credits or other valuable considerations received, including accounts receivable.

(a) Deductions from Gross Receipts

(1) Cash Discounts allowed and taken on sales and sales refunds, either in cash or by credit.

(2) Uncollectible accounts written off — except write-offs covering accounts receivable on the books prior to January 1, 1950.

(b) Retailers engaging in wholesale transactions must report same as Gross Receipts. No deduction is allowed for such transactions unless a separate business license is obtained covering such wholesale transactions. In cases where a separate license is obtained by a retailer for the privilege of wholesaling, such retailer must keep such records that would enable him to separate, on an equitable basis, the wholesale transactions from other sales. Not all wholesale sales may be deducted from Gross Receipts. See Wholesalers and Manufacturers for further information.

(c) Sales to Federal and State Governmental Agencies or Instrumentalities thereof, and non-profit organizations, etc., are not exempt and must be included as gross receipts subject to the license levy.

4. Consignment sales

Consignees selling any property (goods, wares or merchandise) handled on consignment will be required to report and pay the license levy upon the entire gross receipts from the sale of such property. Agents representing consignors on a commission basis must include in Gross Receipts not only the commissions earned but also

the total sales value of consignment goods. A record of all consignment property sold must be kept by the agent and reported separately on his return.

5. Trade-ins

Whenever used chattel property, such as automobiles, furniture, washing machines, radios, etc., is traded in on new articles of like kind, the value allowed for the article traded in is an allowable deduction from gross receipts provided subsequent sale of trade-ins is reported as gross receipts.

6. Wholesalers and manufacturers

(a) Resident wholesale firms, registered in Alaska as Domestic Corporations or otherwise identified as wholesalers, who are residents and manufacturers, may deduct from gross receipts the receipts from sales of finished products to dealers for resale to consumers upon which resale the license levy hereunder applies, and the receipts from any sale made to any person in a foreign country for shipment out of the United States unless exported in bond for re-entry into the United States. However, all gross receipts must be reported on the return. Receipts from sales, wherever made, of goods, wares and merchandise manufactured or originating in the State shall be considered to be a part of gross receipts from sources within the State.

(b) An Alaska Business License to wholesale must be obtained in order to be identified as a wholesaler for the purpose of exempting receipts from sales of finished products to dealers for resale to consumers. Firms engaged in retailing and wholesaling must obtain a separate license covering their wholesale transactions in order to claim any exempt sales (receipts) under this provision.

~~(c) Wholesale sale or sales of manufacturers to Governmental agencies or instrumentalities thereof, municipalities, non-profit organizations, are includable receipts subject to the license levy and must be reported as Gross Receipts.~~

(d) Sales of equipment, material and supplies by wholesalers or manufacturers, to construction contractors or sub-contractors are includable as gross receipts and are not deductible when reporting Gross Receipts. Such sales are not classified as sales to dealers of finished products, etc.

7. Contractors

(a) General contractors

General contractors are required to include in Gross Receipts the entire amount specified by their contracts,

without deduction for amounts paid for services hired, cost of material, or any other costs or expenses. General contractors are primary contractors who contract with other parties for the construction of complete jobs and who agree to furnish material and labor therefor.

Contractors performing contracts on a cost plus or percentage basis will also be considered general contractors.

The Gross Receipts for any license year shall be measured by the amount of work performed during the license year or the percentage of contract completed regardless whether payment is received. Monies received covering work performed prior to January 1, 1950, do not constitute "Gross Receipts," subject to the license levy.

(b) Sub-contractors

All sub-contractors are required to pay the license levy on the entire amount specified by their contracts, without any deduction for amounts expended for labor, material or any other costs.

See last paragraph 7(a) — General contractors, for determining Gross Receipts for any license year on unfinished contracts.

(c) Building agents

In cases where the owner or first party to the contract buys the material and hires all labor in his own name and pays an agent a fee on a percentage of the total cost to oversee and direct the performance of the contract, the agent will be liable for the levy only on the gross amount of the fee on percentage received. See last paragraph 7(a) for determining gross receipts for any license year on unfinished contracts.

(d) Materialmen

License levy on materialmen will be based upon their gross receipts from sales of building materials or supplies to contractors, without any deductions whatsoever, except cash discounts on sales and accounts receivable written off. (Writeoffs must have been previously reported as gross receipts.)

(e) Contracts with State or Federal government

Money received for the performance of contracts with the State of Alaska or the Federal government or any department or sub-division of either is not exempt under the Alaska Business License Act and gross receipts derived therefrom are subject to the license levy.

SECTION II RULES & REGULATIONS

TITLE 15. REVENUE

CHAPTER 1. TAXATION

Subchapter 1. Alaska Business License Tax

Sections

- | | |
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| 1. Definitions | 16. Religious, educational, benevolent, fraternal or charitable organizations |
| 2. Includable gross receipts | 17. Other non-profit organizations |
| 3. Retail establishments | 18. Professional activities |
| 4. Consignment sales | 19. Real Estate and rentals |
| 5. Trade-ins | 20. Salesmen — brokers |
| 6. Wholesalers and manufacturers | 21. Taxicabs |
| 7. Contractors | 22. License requirements (form Deprev 79) |
| 8. Fishing industries | 23. Changes of ownership or lease |
| 9. Farmers | 24. Levy and computation of license fee and time for filing return (form Deprev 80) |
| 10. Gaming and amusement devices | 25. Amended returns — refunds |
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| 12. Interstate commerce | 27. Penalties and interest |
| 13. Liquor stores and bars | 28. License requirements for embalmers |
| 14. Logging | |
| 15. Public owned or operated utilities and hospitals | |

1. Definitions

As used in this Act, and unless otherwise required by the context: "Business" shall include any activities or acts, personal, professional or corporate, engaged in or caused to be engaged in, or following or engaging in any trade, profession or business, including receipts from advertising services, rental of personal or real property or portion thereof, construction, processing or manufacturing.

Persons who rent real and personal property (see Rentals) or other persons rendering services as a sideline to regular employment who do not receive more than \$1500 (gross) per year from the rendering of such services or persons who rent real or personal property who do not receive more than \$1500 gross per year for the supplying of real and personal property, are presumed not to be regularly engaged in business. Persons receiving in excess of \$1500 gross per year from the supplying of real or personal property will be presumed to be engaged in business and subject to the license provisions of the Act unless the unit being rented is their personal home.

8. Fishing industries

The license laws covering fishery operations remain in effect; therefore, if your operations are covered by the fishery license laws of the State, you need not obtain the Alaska Business License. However, canneries operating commissaries must obtain an Alaska Business License and pay on the Gross Receipts derived therefrom. Fish buyers who are not employees and are not classified as Processors of Fisheries Products, must obtain an Alaska Business License and pay on their Gross Receipts (commissions). An example of this type operation would be if A, who is a Processor of Fishery Products, contracts with B, on a commission basis, to buy fish and deliver to A before processing said fish. As A is liable under the Raw Fish License Act, he does not have to obtain an Alaska Business License under AS 43.70, however, B must obtain an Alaska Business License as he is engaged in business which is not covered by other license laws of the State and is liable for the license levy on his gross commissions.

Cold Storage plants classified as "Fish Processors" need not report under "Gross Receipts" the receipts from fish processing. The freezing of herring, etc. for bait, constitutes fish processing. However, the manufacture and sale of ice to consumers represent Gross Receipts subject to the license levy under the Alaska Business License Act.

9. Farmers

Farmers not liable under the Alaska Business License Act.

10. Gaming and amusement devices

Gross receipts obtained from the operation of coin-operated gaming and amusement devices otherwise licensed are exempt hereunder.

11. Insurance agents or brokers

Not liable under the provisions of the Alaska Business License Act unless they engage in business activities otherwise subject hereto. (See Article 4, Title 21 A.S. above)

12. Interstate commerce

The mere fact that activities or transactions are in interstate commerce does not in itself engender immunity from the license levy on the receipts from such activities or transactions. The Alaska Business License Act recognizes constitutional limitations on taxes measured by gross receipts derived from transactions in interstate commerce, but because of the complex nature of various business activities and the number and the dissimilarity of situations involved, the Commissioner of Revenue does not

include in these regulations any specific rulings on inclusion or exclusion of receipts derived from activities in interstate commerce in the computation of the license fee. Each case will be considered in the light of individual circumstances, and if a licensee under this Act believes that certain of his gross receipts are so related to transactions in interstate commerce that they should not be included in the measure of the license fee, he will be required to present to the Commissioner of Revenue copies of contracts, letters of intent, orders, way bills, etc., and other necessary facts and relevant data from which it can be determined the extent to which such licensee's gross receipts are derived from activities in interstate commerce. However, licensees must include in their returns all receipts whether derived from activities in interstate commerce or otherwise.

13. Liquor stores and bars

Receipts from sales of intoxicating liquors are exempt, however, a business license is required to cover receipts from sales of mixers, soft drinks, tobacco, confections and all other kinds of merchandise. Such receipts must be reported as Gross Receipts subject to the license levy.

14. Logging

Gross Receipts obtained from the sale of logs to manufacturers or others are includable receipts subject to the license levy. This includes the gross receipts obtained from exports to the United States. The only exemption allowed is Gross Receipts obtained from sales to foreign countries.

15. Public owned or operated utilities and hospitals

(a) Gross receipts obtained in the operation of a hospital are exempt hereunder.

(b) Gross receipts from municipally owned and operated utilities and from operation of utilities by incorporated utility districts or non-profit associations and non-profit cooperatives are exempt hereunder.

16. Religious, educational, benevolent, fraternal or charitable organizations

All types of receipts which are not specifically declared to be exempt must be included as gross receipts when received by any such organization. All receipts derived by such organizations from engaging in commercial activities in competition with private industry must be included, except as noted. Receipts which are derived from the operation of canteens, dining rooms, from sales of any and all kinds of merchandise including confections, tobacco, soft drinks, receipts from bowling alleys and rentals, must also be reported and are subject to the license levy.

or originating in the state are considered a part of gross receipts from sources in the state, and the holder of a state license under this chapter doing business inside and outside the state is liable under this chapter as to that portion of his gross receipts attributable to his Alaska operation. "Gross receipts" also includes all amounts paid or assigned to subcontractors. Individuals representing firms taxed under this chapter on volume of business done, working as agents on commission instead of as employees, may compute their gross receipts as equal to their gross commissions.

(3) "Income year" means calendar year. If a person carries on business during a part only of the income year, "income year" means the period within the income year during which the person carries on business.

(4) "Person" includes an individual, firm, partnership, joint adventure, association, corporation, estate trust, business trust, receiver, or any group or combination acting as a unit. (§ 2 ch 43 SLA 1949; am § 1 ch 172 SLA 1957)

Sec. 43.70.120. Short title. This chapter may be cited as the Alaska Business License Act. (§ 1 ch 43 SLA 1919)

answer to an inquiry from the department with the intent to evade the payment of the tax under this chapter.

(c) A person who violates this section is guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than \$1,000, or by imprisonment for not more than one year, or by both.

(d) In a prosecution under this chapter, no person otherwise competent as a witness is privileged from testifying on the ground that his testimony may incriminate him. However, no indictment or prosecution shall afterwards be brought against the witness on account of an offense or transaction concerning which he testifies as a witness. In a prosecution under this chapter, the attorney general may, with the consent of the department, compromise the case by accepting from the defendant a sum not less than the tax, interest on the tax, and all costs and expenses. (§ 10 ch 43 SLA 1949)

Sec. 43.70.110. Definitions. In this chapter, unless the context otherwise requires, the following words have the meanings indicated.

(1) "Business" includes all activities or acts, personal, professional, or corporate, engaged in or caused to be engaged in, or following or engaging in a trade, profession, or business, including receipts from advertising services, rental of personal or real property, construction, processing, or manufacturing, but excluding fisheries businesses, fishermen, liquor licenses, insurance businesses, mining, and coin-operated amusement and gaming machines, calling or vocation, with the object of financial or pecuniary gain, profit or benefit, either direct or indirect, and not exempting subactivities producing marketable commodities or services used or consumed in the main business activity, each of which subactivities shall be considered business. The giving or supplying of services as an employee and the furnishing of property, services, substances, or things, by a person who does not hold himself out as regularly engaging in those transactions, does not constitute business under the meaning of this chapter.

(2) "Gross receipts" means receipts from sources in the state, whether in the form of money, credits, or other valuable consideration received from engaging in or conducting a business without deducting the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, taxes, losses, or any other expense, except that "gross receipts" does not include cash discounts allowed and taken on sales, and sales refunds, either in cash or by credit, uncollectible accounts written off, and payments received in final liquidation of accounts included in the gross receipts of a previous return made by the person. Receipts from sales, wherever made, of goods, wares, and merchandise manufactured or processed

Receipts consisting of revenues from coin-operated gaming or amusement devices, dues, initiation fees or assessments, donations, bazaars, earnings on intangible property owned by them, and the income derived by organizations operating a liquor dispensary, are not subject to the license levy.

17. Other non-profit organizations

The mere fact that an organization is organized as a non-profit organization is not of itself sufficient to qualify it as wholly or partially exempt under the law. Certain types of organizations are specifically denoted by the Act as wholly or partially exempt from the license levy. All receipts derived from such organization engaging in commercial activities in competition with private industry must be reported as gross receipts subject to the license levy.

18. Professional activities

Gross Receipts derived from the rendering of a service by those engaged in a profession shall include all money, credits or other valuable consideration received, however, those who keep their records and file returns on a cash basis may deduct monies received from services rendered prior to January 1, 1950, (effective date of this act.)

19. Real estate and rentals

The Gross Receipts obtained from the operation of real estate business consist of commissions and fees earned on sales and rentals or other agency services. No deduction will be permitted a real estate broker as agent of record for any commissions or fees which are divided with associate real estate brokers, agents or others. If the property being rented is owned by the realtor, the gross receipts must include the full amount of the rentals. Any persons having rental property from which gross receipts derived in excess of \$1500 annually must obtain an Alaska Business License unless the unit being rented is his personal home. Any person renting more than one unit, apartment or home, will not be construed to be in business unless the gross receipts exceed \$1500 annually, in which case they would be liable under the license provisions of the Act.

Rental income incidental to the main business activity, such as a grocer who rents a portion of his building to the butcher, does not constitute a separate business activity and does not require a separate license. However, such rental income must be reported under the main business activity.

20. Salesmen — brokers

All salesmen or brokers who are not employees must, before engaging in selling or taking orders, etc., obtain an Alaska Business License and the levy will be based on their Gross Commissions without any deductions whatsoever.

Gross Receipts of salesmen or brokers shall not include the total value of sales from orders taken by them as brokers, however, if sales are made from stock on hand, the entire sales represent includable gross receipts and must be reported.

A salesman or broker who is duly licensed under the Act may represent several firms under one license.

Non-resident salesmen—The solicitation of business for stateside firms by salesmen who are not resident in Alaska does not subject either the salesmen or their firms to the provisions of the business license law, providing this is the firm's only contact with Alaska.

21. Taxicabs

Individually owned and operated taxicabs must obtain an Alaska Business License for each vehicle even though they are operated under one business name.

Taxicab companies who own and operate fleets of cabs must include in gross receipts the entire gross income derived from fares. No deduction is allowed on account of payments made to the drivers of the cabs or amounts deducted by the drivers covering their "percentage." One Alaska Business License will cover such operations.

22. License requirements (DR-79)

(a) For the privilege of engaging in a business in the State of Alaska, a person shall first apply, upon forms prescribed by the Commissioner of Revenue, and obtain a license so to do, and pay a license fee, as provided in Section 24(a) of this Act. A license issued to a firm for a particular line of business shall cover all its operations in Alaska in such line of business regardless of the number of its establishments.

The definition of particular line of business is construed in the broader sense. For example, a general merchandise establishment may sell various items such as groceries, meats, clothes, hardware, furniture, etc., and yet be required to obtain only one license. The same rule could apply to roadhouses which have multiple operations in which case one business license is sufficient. Hotel operations include, in many cases, a restaurant or cafe and if the hotel owns and operates the cafe or restaurant only one business license is required. A drug store and hotel, on

office of the recorder in the manner provided for federal tax liens in AS 43.10.090—43.10.150. AS 43.10.090—43.10.150 apply to the tax liens arising under this chapter.

(b) A nonresident person who starts to perform a construction contract or subcontract or other line of business in the state and is not known by the department to be the holder of adequate property in the state to secure collection of the license money which will probably accrue under this chapter by virtue of the business shall, in or with his application, state under oath the extent of lienable real and personal property against which the tax may be collected, and other information with respect to description, location and value of the property which the department prescribes. If the value of the property is not equal to three times the amount of the tax for which the applicant will probably be liable to the state, the department shall not issue the license until the applicant files with him a surety bond approved by the attorney general in a penal sum equal to twice the probable amount of the tax for which the applicant will be liable, conditioned upon payment of the tax in full when due, and with interest if not paid before delinquency. The department may waive the bond requirement if the applicant posts other security in the form of collateral acceptable to the department. (§ 9 ch 43 SLA 1949)

Sec. 43.70.080. Disposal of money. All money collected by the department under this chapter shall be deposited in the general fund. The Department of Revenue shall refund to an organized borough, city of any class, incorporated or independent school district, or public utility districts, 60 per cent of the money collected in the local government. (§ 11 ch 43 SLA 1949; am § 4 ch 155 SLA 1962)

Validity of refunds to incorporated cities.—See 1960 Op. Atty. Gen., No. 5.

Sec. 43.70.090. Rules and regulations. The department may adopt regulations necessary to determine and collect the fees imposed and to enforce this chapter. (§ 12 ch 43 SLA 1949)

Sec. 43.70.100. Penal provisions. (a) It is unlawful for a person to (1) wilfully evade a tax under this chapter; (2) fail to make a return or keep or produce a record required under § 30 of this chapter; (3) make a false or fraudulent return or false statement with intent to defraud the state or evade payment of the tax; or (4) aid or abet another in an attempt to evade payment of the tax.

(b) It is unlawful for an executive officer or agent of a corporation or agent of a person to make or permit to be made for his principal a false return or false statement in

paper as to the amount of a license tax, the department may set a time and place of hearing on the question, upon at least 60 days' notice of the hearing by mail to the taxpayer. At the hearing a person may be required to appear and testify and produce records and other papers as provided in AS 43.05.040.

(c) A person aggrieved by an action of the department may apply in writing to the department within 60 days from the date of the notice of the action, giving notice of the grievance and requesting a hearing.

(d) If the department determines that a fee in excess of the amount due was paid, he shall allow a refund or permit a credit at the option of the taxpayer. If refund is allowed, it shall be made out of the general fund by a voucher approved by the department. (§ 6 ch 43 SLA 1949)

Sec. 43.70.050. Appeals. If the person is aggrieved by the decision of the department, he may appeal to the superior court in the judicial district where he conducts his business. (§ 7 ch 43 SLA 1949)

Sec. 43.70.060. Penalties. (a) If a person fails to file a business license return or pay the fee, as finally determined by the department, unless it is shown that the failure is due to reasonable cause and not to wilful neglect, five per cent is added to the fee for each additional 30 days, or fraction of 30 days, during which the failure continues, but not exceeding 25 per cent in the aggregate. The amount added to the fee shall be collected at the same time and in the same manner and as a part of the fee. If the fee is paid before the discovery of the neglect, the amount added shall be collected in the same manner as the fee. In case of delinquency the legal rate of interest shall be assessed. If payment is made by a check, bill of exchange, or note which is later returned by the drawee as uncollectible because of insufficient funds or is dishonored by the drawee for any reason, the dishonor is prima facie evidence of non-payment of the license fee.

(b) If a person fails to apply for a license at the required time or makes, wilfully or otherwise, an erroneous or fraudulent return, the department shall assess the fee from any information it can obtain. This assessment is prima facie good and sufficient for all legal purposes under this chapter. (§ 8 ch 43 SLA 1949; am § 2 ch 128 SLA 1955)

Sec. 43.70.070. Security. (a) The amount of the fee, interest charge, and penalty imposed under this chapter constitutes a lien in favor of the state upon all the person's property located in the state. The lien arises upon delinquency and continues until the liability for the amount is satisfied or the property is sold at foreclosure sale. The lien is not valid as against a mortgagee, pledgee, purchaser, or judgment creditor until notice of the lien is filed in the

the other hand, are considered to be separate types of business and although owned and operated by the same person, a business license for each operation is required. When making application for a license, be sure to list the particular type of business or businesses. Upon receipt of the application the Commissioner of Revenue will determine whether or not one or more license must be obtained and the applicant will be notified accordingly.

(b) Application for a renewal of a license and payment of the initial fee thereon shall be made not later than January 31st of each year.

(c) No license shall be issued for a period of time extending beyond the termination of the calendar year for which issued.

(d) Any person or firm engaging in a business subject to licensing provisions of a regulatory nature such, for example, as the requirement of posting a bond before commencing business as a collection agency, must, in addition to filing the regular application above mentioned, comply with such regulatory provisions before being entitled to a license hereunder.

23. Changes of ownership or lease

The license is issued in the name of the person, firm or corporation, making application and paying the initial fee and is not transferable or assignable. If, at any time during the license year, a change of ownership takes place, the license period is from January 1 to the date of sale or change of lessee.

The new owner or lessee must obtain an Alaska Business License as the license issued to the former owner or lessee is not transferable or assignable. The license period for the new owner or lessee covers the date of transfer of ownership or lease to December 31 of the license year. The Commissioner of Revenue must be notified within ten (10) days when a change is effected.

24. Levy and computation of license fee and time for filing return (DR-80)

Gross Receipts must be reported by location as to receipts within incorporated cities, outside cities but within incorporated and independent school districts, outside cities and school districts but within Public Utility Districts. (60% of all money collected within said areas will be refunded to such agencies.)

(a) The license fee for each business shall be \$25.00 plus a sum equal to one-half of one per centum of the gross receipts in excess of \$20,000.00 from such business during the income year for which the license is to be issued; provided that all gross volume in excess of One

Hundred Thousand (\$100,000.00) Dollars per annum shall be taxed at the rate of one quarter of one per centum ($\frac{1}{4}\%$), and provided, however, that annual license fees paid by professional people to their respective professional boards shall be credited against the initial fee required hereunder.

(b) The license fee for national and state banks, trust companies and savings and loans associations shall be two per centum (2%) upon the net income of each such taxpayer, computed as required under the Internal Revenue Code of the United States.

(c) The license for the privilege of taking orders through use of catalogs and otherwise by mail order offices in Alaska shall be the same as above set forth in this Act for business generally and gross volume of business of such offices shall include all orders taken thereat whether delivery of the merchandise is made through any such office or otherwise.

(d) The initial fee of \$25.00 shall be applicable to all of the foregoing subsections of this section, and shall accompany the application, and any balance shall be due and payable on December 31st of each year and must be paid on or before the last day of February following; provided, that the Commissioner of Revenue may extend time until the 30th of the ensuing April upon application showing that such extension is necessary in order to enable the applicant to ascertain the amount of license money due. To enable accurate determination of the balance of tax due, if any, at the end of each year, every person covered by this Act shall keep records, render under oath such statements and make such returns as may be required by the Commissioner of Revenue. Returns shall be made under the penalties of perjury.

(e) Extensions. Requests for extensions of time in which to file returns must be made in writing to the Commissioner of Revenue before the due date of such returns. Requests may be made in the form of a letter or forms for this purpose may be obtained from the Commissioner.

25. Amended returns — refunds

No Alaska Business License Return, when once accepted, will be returned to the licensee for correction, but whenever any licensee discovers or is informed by the Commissioner of Revenue that his Gross Receipts have been erroneously reported, correction may be made by filing an Amended Return, on the face of which the licensee shall plainly mark "Amended Return" and which shall reflect the licensee's entire correct gross receipts for the period as it should have been originally reported by him. If such amended return shows an additional amount

(b) The license fee for each national bank and state bank, trust company and savings and loan association is two per cent of its net income. Net income means the taxable income of each such taxpayer before net operating loss deduction and special deductions, computed as required under the Internal Revenue Code of the United States and includes all other income including income from federal, state or municipal obligations. Each of these taxpayers shall submit a copy of the income tax return which it files with the United States Collector of Internal Revenue and shall notify the commissioner of revenue in writing of any alteration or modification of the federal income tax return and of a recomputation of tax or determination of deficiency. The taxpayer who files his federal return on a fiscal year basis shall in addition submit a statement setting out all information which would be required and reported in a federal income tax return prepared for the calendar year. This statement shall be in the same form as a federal income tax return and the net income shall be computed as required under the Internal Revenue Code. The statement shall be submitted to the commissioner of revenue before the sixteenth day of April after the close of the calendar year.

(c) The license for the privilege of taking orders through use of catalogs and by mail order offices in the state is the same as set out in this chapter for business generally and gross volume of business of those offices includes all orders taken at them whether delivery of the merchandise is made through the offices or not.

(d) The initial fee of \$25 applies to all of the provisions of this section, and shall accompany the application. The balance is due and payable on December 31st of each year and shall be paid before the first day of March following, except that the department may extend the time until the 30th of the following April upon application showing that the extension is necessary to enable the applicant to ascertain the amount of license money due. To enable accurate determination of the balance of the tax due at the end of each year, each person to whom this chapter applies shall keep records, give statements under oath, and make returns which the department requires. Returns are made under penalty of perjury. (§ 5 ch 43 SLA 1949; am § 1 ch 128 SLA 1955; am § 1 ch 101 SLA 1960)

Sec. 43.70.040. Review and determination of license tax.

(a) As soon as practicable after the final payment of the tax, the department shall examine the return and determine the correct amount of the tax and, if an error is found, shall notify the taxpayer of the error and examine the taxpayer's records as authorized in AS 43.05.040, and take other proper steps to determine the amount due.

(b) If an agreement cannot be reached with the tax-

(8) gross receipts subject to the gross production tax imposed by ch. 55 of this title, except that a person subject to the gross production tax shall obtain a business license and pay the initial \$25 license fee;

(9) gross receipts from the taxes imposed by the state upon the sale of motor fuel;

(10) gross receipts from a consumers' sales tax collected by a taxpayer for the state or a political subdivision of this state.

(b) The word "consumer" as used in this section means the person who, in the ordinary common meaning of the term, ultimately uses goods, and diminishes or destroys their utility.

(c) The exemption from taxation of certain gross receipts as provided in this chapter does not exempt a person from the \$25 initial license fee. (§ 3 ch 43 SLA 1949; am § 2 ch 172 SLA 1957; am § 1 ch 152 SLA 1962)

Sec. 43.70.020. Application for license. (a) For the privilege of engaging in a business in the state, a person shall first apply, upon forms prescribed by the commissioner, and obtain a license so to do, and pay the license fee provided for in § 30 of this chapter. A license issued to a firm for a particular line of business covers all its operations in the state in the line of business regardless of the number of its establishments.

(b) Application for a renewal of a license and payment of the initial fee shall be made before February 1 of each year.

(c) No license may be issued for a period extending beyond the end of the calendar year for which it is issued.

(d) A person engaging in a business subject to licensing provisions of a regulatory nature (for example, the requirement of posting a bond before beginning business as a collection agency) must, in addition to filing the regular application required by this section, comply with those regulatory provisions before being entitled to a license under this chapter. (§ 4 ch 43 SLA 1949)

Sec. 43.70.030. Levy and computation of license fee. (a) The license fee for each business is \$25 plus a sum equal to one-half of one per cent of the gross receipts in excess of \$20,000 from the business during the year for which the license is issued, except that all gross volume in excess of \$100,000 a year is taxed at the rate of one-quarter of one per cent. The annual license fee paid by a professional person to his professional board shall be credited against the initial fee required under this chapter.

due, remittance for such additional amount, plus interest, must accompany the amended return.

If upon examination such amended return or annual return shows an overpayment, the amount of such overpayment will be duly credited on any subsequent return or be refunded — licensee's option.

No special form is required for filing amended returns but licensee should use the same type of form as was used in filing the incorrect return.

Claim for Refund form (DR-83) may be obtained by request.

26. Appeals. This sec. repealed by ch. 101 SLA 1962. See Sec. 43.70.050.

27. Penalties and interest

(a) In the case of any failure to make and file a business license return, or whenever the full amount of the fee or any portion of deficiency thereof, as finally determined by the Commissioner of Revenue has not been paid, as required by this Act, unless it be shown that such failure is due to reasonable cause, and not due to willful neglect, there shall be added to the fee: 5 per centum if the failure is for not more than thirty days, with an additional 5 per centum for each additional thirty days, or fraction thereof, during which such failure continues, not exceeding 25 per centum in the aggregate. The amount so added to any fee shall be collected at the same time and in the same manner and as a part of the fee unless the fee has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the fee; provided, that in all cases of delinquency the legal rate of interest shall be assessed, and provided further, that whenever payment shall be made by check, bill of exchange or note which is later returned by the drawer as uncollectible because of insufficient funds or is dishonored by the drawee for any other reason, such dishonor shall be prima facie evidence of nonpayment of this business license fee.

(b) If any person fails to apply for a license at the time required by this Act, or makes willfully or otherwise, an erroneous or fraudulent return, the Commissioner of Revenue shall proceed to assess the fee from any information he can obtain, and such assessment shall be prima facie good and sufficient for all legal purposes hereunder.

28. License requirements for embalmers

Every person engaged or hereafter intending to engage in the occupation of embalming in the State of Alaska, shall first obtain a license from the Commissioner of Revenue to practice embalming within the State. The fee for such license is \$25.00 for the calendar year.

SECTION I
BUSINESS LICENSE ACT
AS 43.70

CHAPTER 70. ALASKA BUSINESS LICENSE ACT

Section	Section
10. Exemptions	70. Security
20. Application for license	80. Disposal of money
30. Levy and computation of license fee	90. Rules and regulations
40. Review and determination of license tax	100. Penal provisions
50. Appeals	110. Definitions
60. Penalties	120. Short title

Sec. 43.70.010. Exemptions. (a) The following gross receipts are exempt from taxation under this chapter:

(1) gross receipts from educational, religious, benevolent, fraternal, or charitable activities, where the entire amount of the receipts is held or expended for these activities, except receipts which are the result of a continuous engaging in a business or occupation otherwise subject to this chapter;

(2) gross receipts from the operation of a hospital;

(3) gross receipts from a municipally owned and operated utility and from operation of a utility by an incorporated utility district, nonprofit association, or nonprofit cooperative;

(4) gross receipts from home handicrafts up to \$500;

(5) gross receipts of a resident wholesale firm registered in the state as a domestic corporation, or otherwise identifiable as a resident wholesaler, from sale of a finished product to dealers for resale to consumers, where the resale is subject to tax under this chapter;

(6) gross receipts derived from a sale made to a person in a foreign country for shipment out of the United States, except when the goods or products sold are exported in bond for re-entry into the United States;

(7) gross receipts of a manufacturer or processor derived from the sale of his product manufactured or processed in the state, except where the products are sold directly to the consumer;

STATE OF ALASKA

BUSINESS LICENSE ACT

AND

Rules and Regulations



Department of Revenue

Alaska Office Building

P.O. Box 3-3000

Juneau, Alaska

Introduced: 1/28/72
Referred: Finance

1 IN THE SENATE

BY RADER AND GROH

2

SENATE CONCURRENT RESOLUTION NO. 8

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SEVENTH LEGISLATURE - SECOND SESSION

5

Relating to the annulment of a

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certain regulation of the Department

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of Revenue pertaining to the defini-

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tion of wholesalers and manufacturers

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as pertains to the application of the

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Alaska Business License Tax.

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BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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WHEREAS under AS 44.62.320, the legislature may annul a regulation of

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an agency or department by the passage of a concurrent resolution;

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BE IT RESOLVED by the Alaska Legislature that 15 AAC, sec. 6(c) is

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annuled.

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RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James D. Smith
Signature of Camera Operator

4/4/89
Date

INTER-AGENCY ROUTING SLIP

TO: Senate Finance Committee
ATTN: Chairman Butrovich

January 11, 1972

REMARKS:

FROM: Emylou Secretary of Senate DATE: 1/11/72

Please return to the Secretary all SENATE RESOLUTIONS; SENATE CONCURRENT RESOLUTIONS; HOUSE CONCURRENT RESOLUTIONS; SENATE JOINT RESOLUTIONS; and HOUSE JOINT RESOLUTIONS except those listed below which amend the Constitutions:

SJR 1 - Indictment by grand jury	In Judiciary
SJR 2 - Limiting legislators holding other office	In Rules
SJR 32 - Continuing revenue fund	in State Affairs
HJR 2 - Increasing membership legislature	In Judiciary

Offered: 2/12/71
Referred: State Affairs

1 IN THE SENATE

BY YOUNG

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SENATE CONCURRENT RESOLUTION NO. 15

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

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SEVENTH LEGISLATURE - FIRST SESSION

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Relating to the classification of

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security personnel at the international

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airports.

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BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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WHEREAS firefighter guards and other security personnel stationed at

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the Anchorage and Fairbanks International Airports have grave responsibilities,

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not only in times of emergency, but in the day by day activities attendant

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to airport operations; and

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WHEREAS even though the Division of Personnel has recently investigated

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the classification of these employees and recommended certain changes be

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made, the security personnel, even with the implementation of the new plan,

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will be forced to enter service at least a range lower than a state

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trooper; and

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WHEREAS the duties and responsibilities of these men are such that they

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should be on an equal financial footing with the state troopers;

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BE IT RESOLVED by the Alaska Legislature that the Governor is respect-

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fully requested to direct the Department of Administration, Division of

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Personnel to reexamine the present classification of all security personnel

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with the object of ensuring them financial remuneration equal to that of

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the personnel of the Department of Public Safety for like responsibilities.

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STATE TROOPER

FIREFIGHTER GUARD

Law Enforcement	Investigations	Isolation	Element of Danger	Traffic Assignment	Availability	Jurisdiction	Knowledge of Law
<p>Unlimited in scope; may extend to all parts of state; may involve any type violation or crime acts in capacity of city police as well as State Police in certain circumstances.</p>	<p>May involve complex investigations, involving all phases of state law, violations or complaints; is involved in personnel background investigations.</p>	<p>May be assigned very isolated, as well as highly populated areas; in isolated areas may be the only law for hundreds of miles.</p>	<p>Always present since scope of work assignment is greater; trooper works alone, generally.</p>	<p>May be assigned a traffic direction post at any time.</p>	<p>Trooper must be available for assignment anywhere in the state.</p>	<p>Anywhere in the State</p>	<p>Must be familiar with all phases of laws.</p>
<p>Limited to airport activities; positions are half firefighter, half guard in duty assignments; greatest portion of law enforcement is on patrol of airport facilities.</p>	<p>Limited, to non-existent.</p>	<p>Always is assigned a major airport facility, with the exception of Cold Bay (positions)</p>	<p>Limited to an airport climate; extreme danger, such as the recent aircraft accident is rare; work in pairs, generally.</p>	<p>This type assignment would be rare, if not non-existent.</p>	<p>Can be assigned only one of three locations; Cold Bay, Anchorage, or Fairbanks.</p>	<p>Limited to airport activities.</p>	<p>Limited, since activities are restricted to a single work site.</p>

STATE OF ALASKA

Class Specification

STATE TROOPER

7703

Definition:

Under direction of a superior officer in the Department of Public Safety, to patrol State highways to enforce laws relating to the operation of motor vehicles, to investigate criminal activities and enforce criminal laws and apprehend violators.

Distinguishing Characteristics:

A Trooper may work alone in an isolated or remote geographical area, or work under direction of a higher officer in a larger post or detachment. It is distinguished from the class of Corporal where an incumbent may have supervisory responsibilities in such areas as criminal investigation or traffic enforcement, or may serve in isolated posts where heavier responsibilities are involved requiring a higher level of experience and authority.

Examples of Duties:

Patrols highways in an automobile in an assigned area or may be assigned to fixed post duty.

Stops drivers who are operating vehicles in violation of the Vehicle Code; warns drivers against illegal practices and, when necessary, makes arrests and issues citations to appear in court.

Takes charge in cases of wrecks or other emergencies on the road; administers first-aid, directs traffic.

Testifies in court in the prosecution of law violators; renders general assistance to the motoring public; assists in traffic safety education programs.

Investigates crimes and complaints; questions and obtains statements from witnesses; makes reports of investigations; makes arrests and transports prisoners.

Assists local peace officers as assigned; collects and preserves evidence; prepares criminal complaints; serves civil process papers; participates in search and rescue operations.

Investigates background of applicants seeking employment with Alaska State Troopers; may supervise one or more Cadet troopers; reports dangerous road conditions to proper authorities; performs other related work as required.

Knowledges, Skills and Abilities:

Aptitude for: traffic law enforcement and criminal investigation and enforcement.

Familiarity with: main roads and points of interest in Alaska.

Ability to: learn rules and regulations; think clearly and logically and apply general rules to specific situations; observe and record events accurately and completely; operate motor vehicles safely in dangerous situations; analyze situations accurately, think and act quickly in emergencies, and adopt an effective course of action; follow oral and written directions; write legibly; spell correctly; and prepare understandable reports.

Employment Standards:

High school graduation or an equivalency certificate from a state.

Substitution: Satisfactory completion of "New Careers" basic education courses given by Alaska State Troopers may be substituted for the required high school graduation.

Special Personal Characteristics:

Interest in law enforcement work; willingness to work throughout the State, at night, and at unusual hours; willingness to work under strict discipline; satisfactory record as a law-abiding citizen; tact; reliability; good address; officer-like bearing; keenness of observation; and neat personal appearance.

Special Physical Characteristics:

Good health, sound physical condition; freedom from disabling defects; effective use of both hands; strength, endurance, and agility; normal hearing; normal visual function and visual acuity and normal color vision; height not less than 5' 9" with weight proportional; age limits 21 through 40. Physical examination is required prior to appointment.

Note: With two years of prior civilian law enforcement experience, the age and height requirements may be waived by the Director as follows: Minimum height 5'7" and weight proportional; age limits 21 through 45.

As part of the examination process, an extensive background investigation, including a criminal record check for conviction of felony crimes or serious misdemeanors, will be made to determine fitness of character, reputation and reliability for police work.

STATE OF ALASKA

Class Specification

FIREFIGHTER GUARD

7832

Definition:

Under direction of the Supervisory Firefighter Guard, does various firefighting, guard and patrol duties relating to the operation of State airports and involving laws pertinent to the State of Alaska and airport regulations to which assigned.

Example of Duties:

Maintains watch in the crash [fire] station and mans crash tower. Studies regulations, manuals and training aids, literature on the latest types of aircraft, emergency exits, fuels, fuel capacities, and rescue techniques.

Patrols landing areas, taxiways and aircraft parking areas or may be assigned to fixed post duty within the airport, providing assistance to the public, tenants and agencies and assists local peace officers.

Stops drivers who are operating in violation of the vehicle code; warns drivers against illegal practices, makes arrests, issues citations to appear in court, transports prisoners and testifies in court.

Takes charge in cases of wrecks or other emergencies on the airport, tests runways for icy conditions.

Administers first aid, directs traffic, investigates crimes and complaints, questions and obtains statements from witnesses and makes reports of investigations.

Operates motor vehicles, crash-rescue boats, snow machines, heavy firefighting equipment, and maintains crash-firefighting equipment by periodic drills.

May act as ramp captain at major airports, coordinating aircraft parking locations with dispatcher; assists customs personnel.

Performs other related duties as required.

Knowledges, Skills and Abilities:

Knowledge of: State, federal and local laws, fire protection and safety rules and regulations; aircraft design and characteristics; vehicle, boat and dispatch equipment operation; and first aid procedures.

Ability to: Learn rules and regulations; think clearly, logically and apply general rules to specific situations; observe and record events accurately and completely; operate motor vehicles safely in dangerous situations, analyze situations accurately, think and act quickly in emergencies, and adopt an effective course of action; follow oral and written directions; write legibly, spell correctly and prepare understandable reports; use and care of small arms.

Employment Standards:

Graduation from high school or equivalent and two years of firefighting, guard or police experience. Special physical requirements include: Normal vision with not less than 20/40 vision in each eye without correction and corrected to 20/20, and normal hearing; sound physical condition; minimum height of 5'7" and proportional weight. Age limits 45.

MEMORANDUM

State of Alaska

TO: Roger Thayer, Personnel Officer
Department of Public Works

DATE :

FROM: Ken Cates, Chief
Classification and Pay
Division of Personnel
Department of Administration

SUBJECT: Salary Range Change for-
Firefighter Guard Positions

- References: a) Our October 6, 1970, Memorandum, Subject: Study of Supervisory Firefighter Guard II Positions;
- b) Your December 21, 1970, Memorandum, Subject: Fire-fighter Guard Study

Reference (a) provided notification of completion of our joint efforts in the preparation of new class specifications for all Firefighter Guard and related classes, and a revamping of the salary levels for certain classes. An understanding, also voiced in the same reference, was reached to the effect that upon the receipt and analysis of additional pay data from outside sources, a further review of salary ranges would be considered.

Salary information has been received from airport personnel in the lower coastal states indicating that further review of the Firefighter Guard salary ranges was in order. The precise recommendations and rationale for the adjustments follow.

Specific Recommended Actions:

<u>Present Code</u>	<u>Recommended Code</u>	<u>Title</u>	<u>Present Salary Range</u>	<u>Recommended Salary Range</u>
7832	Same	Firefighter Guard	11	13
7836	Same	Supervisory Firefighter Guard I	12	14
7837	Same	Supervisory Firefighter Guard II	13	15
7638	7838	Security Officer I	15	17
7639	7839	Security Officer II	16	18

Unless there are comments to the contrary, the above salary range adjustments will be effective January 16, 1971.

Analysis:

As mentioned above, salary data were received from the major airport facilities in the Western States. We felt, however, that although the data indicated a need for a salary range change for Firefighter Guard classes, the specific data were too narrow a sample upon which to set salary ranges. Instead, we chose to apply the percentage of salary differences between police officers and firemen in the major western cities and, in turn, use that same percentage difference to determine proper Firefighter Guard salary ranges in State service.

To compute the "going" rate differential between the police-fireman groups, salary data (in effect in September 1970) representative of six western states was totalled, averaged and compared. The basic difference was then applied to our State Trooper salary range and converted to the nearest salary range. Range 13 represents the proper salary range for the Firefighter-Guard class. The supervisory levels are recommended for adjustment in accordance with the internal relationship pattern set down in reference (a).

<u>City</u>	<u>Maximum Rates</u>	
	<u>Patrolman</u>	<u>Fireman</u>
Phoenix, Arizona	\$ 856	\$ 778
San Jose, California	991	922
Reno, Nevada	841	791
Honolulu, Hawaii	861	820
Berkeley, California	936	892
Tucson, Arizona	790	760
Stockton, California	964	938
San Diego, California	978	954
Santa Ana, California	901	879
Sacramento, California	910	900
Spokane, Washington	698	698
Tacoma, Washington	880	880
Portland, Oregon	903	903
	Average	
	<u>885</u>	<u>855</u>

Roger Thayer, Personnel Officer
Page 3

Fireman pay averages 96.5% that of patrolman in the above cities.

Firefighter Guard Computation:

(a) Entry step, Range 14 (State Trooper)-----\$ 899/Month

(b) 96.5% of \$899 equals \$868.

(c) \$868 converts to Range 13, entry step.

(d) Maximum step, Range 14 (State Trooper)-----\$1081

(e) 96.5% of \$1081 equals \$1043.

(f) \$1043 converts to Range 13, maximum step.

With the acceptance of the above hypotheses, the supervisory positions convert to the range levels as recommended above.