

LEG. FINANCE - BILLS 1979 - 1980 1042

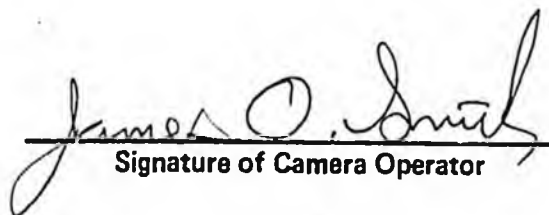
HB 103 thru HB 107 1748

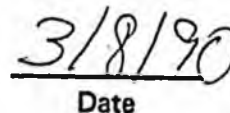


RECORDS CERTIFICATION



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.


Signature of Camera Operator


Date

Introduced: 1/31/79
Referred: Community & Regional
Affairs and Finance

1 IN THE HOUSE

BY RANDOLPH AND MALONE

2 HOUSE BILL NO. 103

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act increasing the optional residential real pro-
7 perty tax exemption; and providing for an effective
8 date."

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

10 * Section 1. AS 29.53.025(a) is amended to read:

11 (a) Municipalities may exclude or exempt or partially exempt
12 residential property from taxation by ordinance ratified by the voters
13 at a regular or special election. An exclusion or exemption authorized
14 by this subsection [SECTION] may not exceed \$50,000 [\$10,000] for any
15 one residence.

16 * Sec. 2. This Act takes effect January 1, 1980.

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THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill #103
 Title An Act increasing the optional Residential Real Property Tax Exemption
 Requested by Representatives Randolph and Malone Date 2-23-79

II. FISCAL DETAIL

Agency Affected General Fund
 Program Category Affected All
 Budget Request Unit(s) Affected All

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES	N/A					
200 TRAVEL	N/A					
300 CONTRACTUAL	N/A					
400 COMMODITIES	N/A					
500 EQUIPMENT	N/A					
600 LAND & STRUCTURES	N/A					
700 GRANTS, CLAIMS, ETC.	N/A					
TOTAL						

FUNDING (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
GENERAL FUND	N/A					
FEDERAL FUNDS	N/A					
OTHER (Specify)	N/A					
	N/A					
	N/A					

POSITIONS

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
FULL TIME	N/A					
PART TIME						
TEMPORARY						

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

Based on the assumption that those units that grant the optional \$10,000 exemption would also grant the \$50,000 authorized in this bill. The State would lose approximately \$850,000 in revenue. Currently three of the taxing jurisdictions that grant the \$10,000 current exemptions have their taxing ability limited by AS 29.53.045 & 50 and also AS 43.56.010. Therefore, any additional exemptions would decrease locally generated revenue but be offset by Oil and Gas Tax revenues. This increase in oil and gas tax revenues would be a direct dollar for dollar reduction in State General Fund.

IV. DATE 2-23-79 PREPARED BY Terry L. Farley, State Assessor
 AGENCY Department of Community and Regional Affairs
 PHONE 465-4/30
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

HB 103

COMMITTEE REPORT HOUSE

FURTHER:

3/15/79

Date: _____

Mr. Speaker:

The Committee on FINANCE has had HB 103

"An Act increasing the optional residential real property tax exemption; eff. date."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- do pass with attached amendments(s)
- replace with CS for _____ same title
 new title
- and recommends _____
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

CHAIRMAN

COMMITTEE REPORT HOUSE

3/15/79

FURTHER:

Date: _____

Mr. Speaker:

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MEMBERS SIGNING
DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

CHAIRMAN

COMMITTEE REPORT

HOUSE

FURTHER: FINANCE

January 31, 19

Date: 15 MOR 79
28 FEB 79

Mr. Speaker:

The Committee on C&RA has had HB103

"An Act increasing the optional residential real property tax exemption; eff. date."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- do pass with attached amendments(s)
- replace with CS for _____ same title
 new title
- and recommends _____
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without ^{individual} recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

Tate
Bin Puh DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

D. J. ...
Charles ...
Paul ...
Ray ...

Bin Puh
CHAIRMAN

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

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FULL TIME	N/A					
PART TIME						
TEMPORARY						

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IV. DATE 2-23-79 PREPARED BY Terry L. Earley, State Assessor
 AGENCY Department of Community and Regional Affairs
 PHONE 465-4730
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

HB 103

6072
Chenoweth

Introduced: 1/31/79
Referred: Community & Regional
Affairs and Finance

1 IN THE HOUSE

BY RANDOLPH AND MALONE

2 HOUSE BILL NO. 103

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4 ELEVENTH LEGISLATURE - FIRST SESSION

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16 * Sec. 2. This Act takes effect January 1, 1980.

ALASKA STATE LEGISLATURE

ELEVENTH Legislature FIRST Session

HOUSEBILL.. NO. 103....

By ..RANDOLPH AND MALONE.....

"An Act increasing the optional residential real property tax exemption; and providing for an effective date."

Residential real property tax exemption.

Introduced in the House ..1-31....., 19..79

HISTORY IN THE HOUSE

19	79	Read first time and referred to Committee on																												
Jan.	31	C&RA and Finance																												
		Reported back with recommendation that																												
		Read second time and																												
		Read third time and																												
		<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> <tr> <td colspan="2">Reconsideration</td> </tr> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> <tr> <td colspan="2">Reported correctly engrossed</td> </tr> <tr> <td colspan="2">Signed by Speaker</td> </tr> <tr> <td colspan="2">Sent to Senate</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused	Reconsideration		PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused	Reported correctly engrossed		Signed by Speaker		Sent to Senate	
PASS	Effective Date																													
Yeas	Yeas																													
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Signed by Speaker																														
Sent to Senate																														
CHIEF CLERK OF THE HOUSE																														

HISTORY IN THE SENATE

19		Read first time and referred to Committee on																												
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SECRETARY OF THE SENATE																														

HISTORY IN THE HOUSE

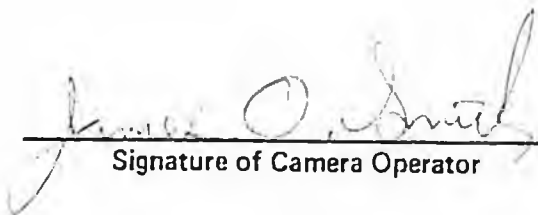
19		Received from Senate
		Concurred in Senate amendment thus adopting: VOTE
		Failed to concur in Senate amendment; asked Senate to recede VOTE
		Senate receded from amendment VOTE
		Senate failed to recede from amendment VOTE
		CC appointed by House
		CC appointed by Senate
		CC adopted by House VOTE
		CC adopted by Senate VOTE
		To enrolling Reported correctly enrolled Sent to Governor by Governor
		Filed with Lt. Governor
		Chapter No.

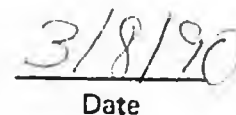


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Signature of Camera Operator


Date



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James O. Smith
Signature of Camera Operator

3/8/90
Date

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 105

Title An Act authorizing recovery of expenses from the State on hearing of

Requested by Judiciary Committee

~~Date~~ disputed tax payments

Date: 2/27/79

II. FISCAL DETAIL

Agency Affected _____ Revenue _____

Program Category Affected _____ Fiscal Services _____

BRU, Program, or Subprogram(s) Affected _____ Audit Division _____

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL		62.5	62.5	62.5	62.5	62.5
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		62.5	62.5	62.5	62.5	62.5

FUNDING (Thousands of Dollars)

GENERAL FUND		62.5	62.5	62.5	62.5	62.5
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

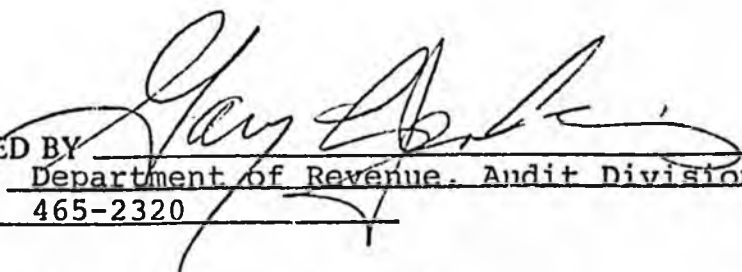
POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

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

See attached memo to John R. Messenger dated 2/27/79.

IV. DATE 2/27/79

PREPARED BY 

AGENCY Department of Revenue, Audit Division

PHONE 465-2320

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

CS HB 105

STATE
of ALASKA

MEMORANDUM

Copy

TO: [John R. Messenger
Acting Commissioner
Department of Revenue

DATE: February 27, 1979

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: CS HB 105

This bill would provide for the reimbursement of expenses incurred by a taxpayer in preparing for a hearing of a tax matter. The prerequisite to receive reimbursement of expenses under this proposed legislation is that the tax liability does not exceed \$10,000 and that the taxpayer must prevail at the hearing.

The bill does not identify clearly what allowable costs might be. In addition to professional fees, would it also include such things as loss of wages by the taxpayer so that he could be present at the hearing or prepare for the hearing, and would it include transportation costs for the taxpayer and his representatives to and from the place of the hearing? For purposes of this Fiscal Note, I have assumed that it would include professional fees, travel expenses, and loss of wages of the taxpayer.

Based on our current level of appeals to informal conference or hearing, it is anticipated that there would be approximately 25 hearings annually to which this provision could apply. At an estimated average cost of \$2,500 per claim, the total potential cost could be \$62,500. Some claims might be much more than \$2,500 and some less but we believe this is a reasonable guess as to the average amount. If the number of hearings increased in the future, then the amount of expenses would increase also in a proportional amount.

I would like to propose some specific language to the draft CS HB 105 which I believe would help clarify the bill. First, I think it would be helpful to specify the kinds of reasonable expenses to be allowed. Language might be included as follows: "Reasonable expenses shall include professional fees incurred in preparing and presenting arguments and evidence relative to the tax or penalty in dispute, travel expenses incurred in attending a hearing under this section, and the loss of wages by a taxpayer for the time that he is required to be in attendance of a hearing under this section".

Secondly, I believe that some provision should be made for paying the expenses of a taxpayer at the administrative level if he loses at a department hearing but ultimately wins in court. To take care of this situation, I would suggest that the first sentence of the bill should read, "A taxpayer may recover from

the department the expenses of preparing and presenting arguments and evidence relative to a tax penalty in dispute, the disputed liability does not exceed \$10,000 and if the taxpayer ultimately prevails on the question of tax liability".

Finally, rather than limiting professional fees to those persons licensed under AS 08, I believe it would be more reasonable to set a ceiling on the amount of expenses to be recovered. This could be accomplished by the following language: "The taxpayer shall present a statement of those expenses to the hearing officer who shall promptly determine the expenses to be allowed up to a maximum of \$5,000".

I have included these drafting changes in the attached draft bill.

IN THE LEGISLATURE OF THE STATE OF ALASKA

ELEVENTH LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act authorizing recovery of expenses from the state on hearing of disputed tax payments."

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

* Section 1. AS 43.05.240 is amended by adding a new subsection to read:

(e) A taxpayer may recover from the department the expenses of preparing and presenting arguments and evidence at a hearing under (a)-(c) of this section if the disputed tax liability does not exceed \$10,000 and if the taxpayer ultimately prevails on the question of tax liability. The taxpayer who ultimately prevails on a question of tax liability shall present a statement of those expenses to the hearing officer who shall promptly determine the expenses to be allowed up to a maximum of \$5,000. As used in this section, reasonable expenses shall include professional fees and incidental costs incurred in preparing and presenting arguments and evidence relative to the tax or penalty in dispute, travel expenses incurred in attending a hearing under this section, and the loss of wages by a taxpayer for the time that he is required to be in attendance of a hearing. Recovery of a portion of expenses under this subsection shall be generally proportional to the percentage of his recovery under the disputed liability.

Original sponsor: Randolph

Offered: 3/12/79
Referred: Finance

1 IN THE HOUSE

BY THE JUDICIARY COMMITTEE

2 CS FOR HOUSE BILL NO. 105

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

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12 (a) - (c) of this section if the disputed tax liability does not exceed
13 \$10,000 and if the taxpayer ultimately prevails on the question of tax
14 liability. The taxpayer who ultimately prevails on a question of tax
15 liability shall present a statement of expenses to the hearing officer
16 who shall promptly determine the expenses to be allowed. The hearing
17 officer shall determine which party prevails on each contested issue.
18 Recovery of expenses under this subsection shall be generally propor-
19 tional to the percentage of contested issues on which the taxpayer
20 prevails, but no recovery by a taxpayer under this subsection may exceed
21 \$5,000. For purposes of calculating the income tax payable under
22 AS 43.20 a taxpayer recovering expenses under this subsection may not
23 deduct the recovered expenses in the determination or refund of the tax
24 under Internal Revenue Code section 212 (26 U.S.C. 212). In this sub-
25 section, allowable expenses include professional fees and incidental
26 costs incurred in preparing and presenting arguments relating to the tax
27 or penalty in dispute, travel expenses incurred in attending a hearing
28 under this section, and the loss of wages by the taxpayer for the time
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THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 105

Title An Act authorizing recovery of expenses from the State on hearing of

Requested by Judiciary Committee

~~and~~ disputed tax payment

Date: 2/27/79

II. FISCAL DETAIL

Agency Affected _____

Revenue _____

Program Category Affected _____

Fiscal Services

BRU, Program, or Subprogram(s) Affected _____

Audit Division

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

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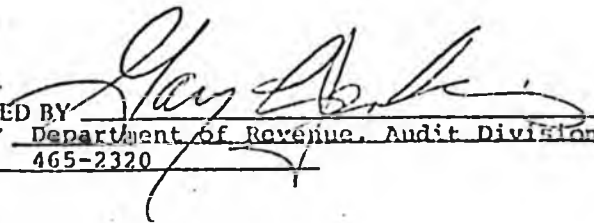
POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

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See attached memo to John R. Messenger dated 2/27/79.

IV. DATE 2/27/79

PREPARED BY 

AGENCY Department of Revenue, Audit Division

PHONE 465-2320

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

STATE
of ALASKA

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FILE NO.

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R. D. Stevenson

February 27, 1979

Page 2

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Original sponsor: Randolph

Offered: 3/12/79
Referred: Finance

IN THE HOUSE

BY THE JUDICIARY COMMITTEE

CS FOR HOUSE BILL NO. 105

IN THE LEGISLATURE OF THE STATE OF ALASKA

ELEVENTH LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act authorizing recovery of expenses from the state on hearing of disputed tax payments."

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

* Section 1. AS 43.05.240 is amended by adding a new subsection to read:

(e) A taxpayer may recover from the department the expenses of preparing and presenting his arguments and evidence at a hearing under (a) - (c) of this section if the disputed tax liability does not exceed \$10,000 and if the taxpayer ultimately prevails on the question of tax liability. The taxpayer who ultimately prevails on a question of tax liability shall present a statement of expenses to the hearing officer who shall promptly determine the expenses to be allowed. The hearing officer shall determine which party prevails on each contested issue. Recovery of expenses under this subsection shall be generally proportional to the percentage of contested issues on which the taxpayer prevails, but no recovery by a taxpayer under this subsection may exceed \$5,000. For purposes of calculating the income tax payable under AS 43.10 a taxpayer recovering expenses under this subsection may not deduct the recovered expenses in the determination or refund of the tax under Internal Revenue Code section 212 (26 U.S.C. 212). In this subsection, allowable expenses include professional fees and incidental costs incurred in preparing and presenting arguments relating to the tax or penalty in dispute, travel expenses incurred in attending a hearing under this section, and the loss of wages by the taxpayer for the time he is required to be in attendance at a hearing.

COMMITTEE REPORT HOUSE

FURTHER:

March 12, 1979

Date: _____

Mr. Speaker:

The Committee on FINANCE has had HB 105

"An Act authorizing recovery of expenses from the state on hearing or appeal of disputed tax payments; and changing Rules 79 and 82 of the Alaska Rules of Civil Procedure."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- do pass with attached amendments(s)
- replace with CS for _____ same title
 new title
- and recommends _____
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

CHAIRMAN

COMMITTEE REPORT

HOUSE

FURTHER: FINANCE

January 31, 1979

Date: _____

Mr. Speaker:

The Committee on JUDICIARY has had HB 105

"An Act authorizing recovery of expenses from the state on hearing or appeal of disputed tax payments; and changing Rules 79 and 82 of the Alaska Rules of Civil Procedure."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- ~~do pass with attached amendments(s)~~
- replace with CS for HB 105 same title
 new title ✓
- and recommends it do pass
- AND attaches a "Letter of Intent" ^a ~~new~~ Fiscal Note ✓
- reports it back without recommendation
- referred to the _____ Committee

**MEMBERS SIGNING
DO PASS**

Phillip E. Hill D. P. ...

Buchholz

Mark A. Anderson Jr.

Chapman

Terry ...

**MEMBERS HAVING
OTHER RECOMMENDATIONS:**

Tatiana ...

H. ...

Charles ...

CHAIRMAN

6054
Clenoweth

Original sponsor: Randolph

Offered: 3/12/79
Referred: Finance

1 IN THE HOUSE

BY THE JUDICIARY COMMITTEE

2 CS FOR HOUSE BILL NO. 105

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing recovery of expenses from the state
7 on hearing of disputed tax payments."

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

9 * Section 1. AS 43.05.240 is amended by adding a new subsection to read:

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11 preparing and presenting his arguments and evidence at a hearing under
12 (a) - (c) of this section if the disputed tax liability does not exceed
13 \$10,000 and if the taxpayer ultimately prevails on the question of tax
14 liability. The taxpayer who ultimately prevails on a question of tax
15 liability shall present a statement of expenses to the hearing officer
16 who shall promptly determine the expenses to be allowed. The hearing
17 officer shall determine which party prevails on each contested issue.
18 Recovery of expenses under this subsection shall be generally propor-
19 tional to the percentage of contested issues on which the taxpayer
20 prevails, but no recovery by a taxpayer under this subsection may exceed
21 \$5,000. For purposes of calculating the income tax payable under
22 AS 43.20 a taxpayer recovering expenses under this subsection may not
23 deduct the recovered expenses in the determination or refund of the tax
24 under Internal Revenue Code section 212 (26 U.S.C. 212). In this sub-
25 section, allowable expenses include professional fees and incidental
26 costs incurred in preparing and presenting arguments relating to the tax
27 or penalty in dispute, travel expenses incurred in attending a hearing
28 under this section, and the loss of wages by the taxpayer for the time
29 he is required to be in attendance at a hearing.

6054
Chenoweth

Introduced: 1/31/79
Referred: Judiciary and
Finance

1 IN THE HOUSE

BY RANDOLPH

2 HOUSE BILL NO. 105

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing recovery of expenses from the state
7 on hearing or appeal of disputed tax payments; and
8 changing Rules 79 and 82 of the Alaska Rules of Civil
9 Procedure."

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

11 * Section 1. AS 43.05.240 is amended by adding a new subsection to read:

12 (e) A taxpayer who prevails on a question of tax liability under
13 this section shall recover from the department the expenses of preparing
14 and presenting arguments and evidence relative to the tax or penalty in
15 dispute upon presentation of a certified statement of those expenses to
16 the department.

17 * Sec. 2. Section 1 of this Act changes Rule 79 of the Alaska Rules of
18 Civil Procedure by altering the manner of recovery of costs by a plaintiff
19 entitled to recovery of expenses in an appeal of a disputed tax or penalty,
20 and changes Rule 82 of the Alaska Rules of Civil Procedure by mandating
21 recovery of the entire amount of a plaintiff's attorney fees in the success-
22 ful appeal of a disputed tax or penalty.

8

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 105

Title An Act authorizing recovery of expenses from the State on hearing of

Requested by Judiciary Committee

~~Disputed tax payments~~

Date: 2/27/79

II. FISCAL DETAIL

Agency Affected _____

Revenue _____

Program Category Affected _____

Fiscal Services _____

BRU, Program, or Subprogram(s) Affected _____

Audit Division _____

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL		62.5	62.5	62.5	62.5	62.5
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		62.5	62.5	62.5	62.5	62.5

FUNDING (Thousands of Dollars)

GENERAL FUND		62.5	62.5	62.5	62.5	62.5
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

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

See attached memo to John R. Messenger dated 2/27/79.

IV. DATE 2/27/79

PREPARED BY 

AGENCY Department of Revenue, Audit Division

PHONE 465-2320

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

ALASKA STATE LEGISLATURE

ELEVENTH Legislature FIRST Session

HOUSE BILL NO. 105

By RANDOLPH

"An Act authorizing recovery of expenses from the state on hearing or appeal of disputed tax payments; and changing Rules 79 and 82 of the Alaska Rules of Civil Procedure."

Recovery of expenses from the state on hearing or appeal of disputed tax payments

Introduced in the House 1-31, 1979

HISTORY IN THE HOUSE

19 79	Read first time and referred to Committee on												
Jan. 31	Judiciary and Finance												
	Reported back with recommendation that												
	Read second time and												
	Read third time and												
	<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused		
PASS	Effective Date												
Yeas	Yeas												
Nays	Nays												
Absent	Absent												
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	<table border="0"> <tr> <td>Reconsideration</td> <td></td> </tr> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	Reconsideration		PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused
Reconsideration													
PASS	Effective Date												
Yeas	Yeas												
Nays	Nays												
Absent	Absent												
Excused	Excused												
	Reported correctly engrossed												
	Signed by Speaker												
	Sent to Senate												
	CHIEF CLERK OF THE HOUSE												

HISTORY IN THE SENATE

19	Read first time and referred to Committee on												
	Reported back with recommendation that												
	Read second time and												
	Read third time and												
	<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused		
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Reconsideration													
PASS	Effective Date												
Yeas	Yeas												
Nays	Nays												
Absent	Absent												
Excused	Excused												
	Reported correctly engrossed												
	Signed by President												
	Returned to House												
	SECRETARY OF THE SENATE												

HISTORY IN THE HOUSE

19	Received from Senate
	Concurred in Senate amendment thus adopting: VOTE
	Failed to concur in Senate amendment; asked Senate to recede VOTE
	Senate receded from amendment VOTE
	Senate failed to recede from amendment VOTE
	CC appointed by House
	CC appointed by Senate
	CC adopted by House VOTE
	CC adopted by Senate VOTE
	To enrolling Reported correctly enrolled Sent to Governor
 by Governor
	Filed with Lt. Governor
	Chapter No.

8

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 105

Title An Act authorizing recovery of expenses from the State on hearing of

Requested by Judiciary Committee

~~Disputed tax payment~~

Date: 2/27/79

II. FISCAL DETAIL

Agency Affected _____ Revenue _____

Program Category Affected _____ Fiscal Services _____

BRU, Program, or Subprogram(s) Affected _____ Audit Division _____

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL		62.5	62.5	62.5	62.5	62.5
400 COMMODITIES						
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700 GRANTS, CLAIMS, ETC.						
TOTAL		62.5	62.5	62.5	62.5	62.5

FUNDING (Thousands of Dollars)

GENERAL FUND		62.5	62.5	62.5	62.5	62.5
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

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

See attached memo to John R. Messenger dated 2/27/79.

IV. DATE 2/27/79

PREPARED BY

AGENCY Department of Revenue, Audit Division

PHONE 465-2320

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

Original sponsor: Randolph

Offered: 3/12/79
Referred: Finance

1 IN THE HOUSE

BY THE JUDICIARY COMMITTEE

2 CS FOR HOUSE BILL NO. 105

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing recovery of expenses from the state
7 on hearing of disputed tax payments."

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

9 * Section 1. AS 43.05.240 is amended by adding a new subsection to read:

10 (e) A taxpayer may recover from the department the expenses of
11 preparing and presenting his arguments and evidence at a hearing under
12 (a) - (c) of this section if the disputed tax liability does not exceed
13 \$10,000 and if the taxpayer ultimately prevails on the question of tax
14 liability. The taxpayer who ultimately prevails on a question of tax
15 liability shall present a statement of expenses to the hearing officer
16 who shall promptly determine the expenses to be allowed. The hearing
17 officer shall determine which party prevails on each contested issue.
18 Recovery of expenses under this subsection shall be generally propor-
19 tional to the percentage of contested issues on which the taxpayer
20 prevails, but no recovery by a taxpayer under this subsection may exceed
21 \$5,000. For purposes of calculating the income tax payable under
22 AS 43.20 a taxpayer recovering expenses under this subsection may not
23 deduct the recovered expenses in the determination or refund of the tax
24 under Internal Revenue Code section 212 (26 U.S.C. 212). In this sub-
25 section, allowable expenses include professional fees and incidental
26 costs incurred in preparing and presenting arguments relating to the tax
27 or penalty in dispute, travel expenses incurred in attending a hearing
28 under this section, and the loss of wages by the taxpayer for the time
29 he is required to be in attendance at a hearing.

Introduced: 1/31/79
Referred: Judiciary and
Finance

1 IN THE HOUSE

BY RANDOLPH

2 HOUSE BILL NO. 105

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing recovery of expenses from the state
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14 and presenting arguments and evidence relative to the tax or penalty in
15 dispute upon presentation of a certified statement of those expenses to
16 the department.

17 * Sec. 2. Section 1 of this Act changes Rule 79 of the Alaska Rules of
18 Civil Procedure by altering the manner of recovery of costs by a plaintiff
19 entitled to recovery of expenses in an appeal of a disputed tax or penalty,
20 and changes Rule 82 of the Alaska Rules of Civil Procedure by mandating
21 recovery of the entire amount of a plaintiff's attorney fees in the success-
22 ful appeal of a disputed tax or penalty.

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TO: John R. Messenger
Acting Commissioner
Department of Revenue

DATE: February 27, 1979

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: CS HB 105

This bill would provide for the reimbursement of expenses incurred by a taxpayer in preparing for a hearing of a tax matter. The prerequisite to receive reimbursement of expenses under this proposed legislation is that the tax liability does not exceed \$10,000 and that the taxpayer must prevail at the hearing.

The bill does not identify clearly what allowable costs might be. In addition to professional fees, would it also include such things as loss of wages by the taxpayer so that he could be present at the hearing or prepare for the hearing, and would it include transportation costs for the taxpayer and his representatives to and from the place of the hearing? For purposes of this Fiscal Note, I have assumed that it would include professional fees, travel expenses, and loss of wages of the taxpayer.

Based on our current level of appeals to informal conference or hearing, it is anticipated that there would be approximately 25 hearings annually to which this provision could apply. At an estimated average cost of \$2,500 per claim, the total potential cost could be \$62,500. Some claims might be much more than \$2,500 and some less but we believe this is a reasonable guess as to the average amount. If the number of hearings increased in the future, then the amount of expenses would increase also in a proportional amount.

I would like to propose some specific language to the draft CS HB 105 which I believe would help clarify the bill. First, I think it would be helpful to specify the kinds of reasonable expenses to be allowed. Language might be included as follows: "Reasonable expenses shall include professional fees incurred in preparing and presenting arguments and evidence relative to the tax or penalty in dispute, travel expenses incurred in attending a hearing under this section, and the loss of wages by a taxpayer for the time that he is required to be in attendance of a hearing under this section".

Secondly, I believe that some provision should be made for paying the expenses of a taxpayer at the administrative level if he loses at a department hearing but ultimately wins in court. To take care of this situation, I would suggest that the first sentence of the bill should read, "A taxpayer may recover from

the department the expenses of preparing and presenting arguments and evidence relative to a tax penalty in dispute, the disputed liability does not exceed \$10,000 and if the taxpayer ultimately prevails on the question of tax liability".

Finally, rather than limiting professional fees to those persons licensed under AS 08, I believe it would be more reasonable to set a ceiling on the amount of expenses to be recovered. This could be accomplished by the following language: "The taxpayer shall present a statement of those expenses to the hearing officer who shall promptly determine the expenses to be allowed up to a maximum of \$5,000".

I have included these drafting changes in the attached draft bill.

IN THE LEGISLATURE OF THE STATE OF ALASKA

ELEVENTH LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act authorizing recovery of expenses from the state on hearing of disputed tax payments."

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

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(e) A taxpayer may recover from the department the expenses of preparing and presenting arguments and evidence at a hearing under (a)-(c) of this section if the disputed tax liability does not exceed \$10,000 and if the taxpayer ultimately prevails on the question of tax liability. The taxpayer who ultimately prevails on a question of tax liability shall present a statement of those expenses to the hearing officer who shall promptly determine the expenses to be allowed up to a maximum of \$5,000. As used in this section, reasonable expenses shall include professional fees and incidental costs incurred in preparing and presenting arguments and evidence relative to the tax or penalty in dispute, travel expenses incurred in attending a hearing under this section, and the loss of wages by a taxpayer for the time that he is required to be in attendance of a hearing. Recovery of a portion of expenses under this subsection shall be generally proportional to the percentage of his recovery under the disputed liability.



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 O. Smith
Signature of Camera Operator

3/8/90
Date

Introduced: 1/31/79
Referred: State Affairs and
Finance

1 IN THE HOUSE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 106

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to state employees' leave."

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

8 * Section 1. AS 39.20.256 is amended by adding a new subsection to
9 read:

10 (g) Upon the death of an officer or employee, the cash value of
11 his banked medical leave balance at his then current rate of pay shall
12 be paid as unpaid compensation in accordance with AS 39.20.360.

13 * Sec. 2. AS 39.20.330 is amended to read:

14 Sec. 39.20.330. DEPARTMENT TO KEEP LEAVE RECORDS. Each depart-
15 ment, office, institution, or agency of the state government shall
16 keep for its files a complete leave record, covering each of its
17 officers and employees, on forms prepared and supplied by the Depart-
18 ment of Administration. These records may be audited by [ARE SUBJECT
19 TO ANNUAL AUDIT AND APPROVAL BY THE DIRECTOR OF PERSONNEL OF] the
20 Department of Administration.
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THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. 106 HOUSE BILL NO. 106
 Title An Act Relating to Leave Balance
 Requested by Governor Date 1/22/79

II. FISCAL DETAIL
 Agency Affected All Agencies
 Program Category Affected _____
 Budget Request Unit(s) Affected _____

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
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

FUNDING (Thousands of Dollars)

GENERAL FUND	0	0	0	0	0	0
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

Although this bill would have fiscal impact it is impossible to predict the amount or the agencies affected. Employees covered by collective bargaining are already eligible for this benefit, and in the three years it has been in effect, there have been thirty-two employees who have died, and whose survivors have received payment for unused sick leave. It is expected that, except in unusual cases, programs will be able to absorb these payments from their existing appropriations.

APPROVED BY: Kaw Cates

IV. DATE 1-25-78

PREPARED BY Judy Crondahl

AGENCY Department of Administration

PHONE 465-2277

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named) Governor Hammond, ATTN: Carla

Commissioner Allen, Kellus Sewell

33-001 (Rev. 10/78)

HB 106

January 30, 1979

Speaker of the House
Alaska State Legislature
Juneau, Alaska 99811

Dear Mr. Speaker:

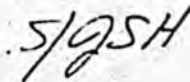
Under the authority of art. III, sec. 18 of the Alaska Constitution, I am transmitting a bill relating to state employees' leave. Section 1 deals with employee medical leave balances, and sec. 2 deals with departmental leave records.

Section 1 provides for cash payment of his or her banked medical leave balance upon the death of an employee. This payment is a benefit which is afforded to 90 per cent of the state's employees through collective bargaining agreements. This section of the bill would afford the same benefit to employees not covered by a collective bargaining agreement. The medical leave balance of a non-covered employee now lapses upon the death of the employee.

Section 2 would amend the provision of AS 39.20.330 which currently makes all leave records of state employees subject to audit and approval by the director of personnel in the Department of Administration. Leave records of employees are approved by each individual department, and the "subject to annual audit and approval" language is unclear. What is the status of those records if the audit is not performed annually or the records are not approved? Also, it is the internal auditor who handles this sort of responsibility, not the director of personnel. Section 2 of the attached bill resolves both of those problems by simply retaining in the Department of Administration the authority to audit these records. Although the department would have that authority anyway, the amendment refers to it expressly in

order to avoid any negative inference which might be created by complete deletion of the last sentence of AS 39.20.330.

Sincerely,

A handwritten signature in dark ink, appearing to read "JSH". The signature is written in a cursive, slanted style.

Jay S. Hammond
Governor

COMMITTEE REPORT HOUSE

FURTHER: FINANCE

January 31, 1979

Date: 16 Feb 79

Mr. Speaker:

The Committee on STATE AFFAIRS has had HB 106

"An Act relating to state employees' leave."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- do pass with attached amendments(s) same title
- replace with CS for _____ new title
- and recommends _____
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without recommendation
- referred to the _____ Committee

**MEMBERS SIGNING
DO PASS**

Mr. Will

Terry Masten

Ray D. Smith

Terry Swadlow

Ben Dahl

Jim Swales

**MEMBERS HAVING
OTHER RECOMMENDATIONS:**

Mr. Will
CHAIRMAN

Introduced: 1/31/79
Referred: State Affairs and
Finance

1 IN THE HOUSE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 166

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSON

5 A BILL

6 For an Act entitled: "An Act relating to state employees' leave."

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

8 * Section 1. AS 39.20.256 is amended by adding a new subsection to
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10 (g) Upon the death of an officer or employee, the cash value of
11 his banked medical leave balance at his then current rate of pay shall
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18 ment of Administration. These records may be audited by [ARE SUBJECT
19 TO ANNUAL AUDIT AND APPROVAL BY THE DIRECTOR OF PERSONNEL OF] the
20 Department of Administration.
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HB 106

January 30, 1979

Speaker of the House
Alaska State Legislature
Juneau, Alaska 99811

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Under the authority of art. III, sec. 18 of the Alaska Constitution, I am transmitting a bill relating to state employees' leave. Section 1 deals with employee medical leave balances, and sec. 2 deals with departmental leave records.

Section 1 provides for cash payment of his or her banked medical leave balance upon the death of an employee. This payment is a benefit which is afforded to 90 per cent of the state's employees through collective bargaining agreements. This section of the bill would afford the same benefit to employees not covered by a collective bargaining agreement. The medical leave balance of a non-covered employee now lapses upon the death of the employee.

Section 2 would amend the provision of AS 39.20.330 which currently makes all leave records of state employees subject to audit and approval by the director of personnel in the Department of Administration. Leave records of employees are approved by each individual department, and the "subject to annual audit and approval" language is unclear. What is the status of those records if the audit is not performed annually or the records are not approved? Also, it is the internal auditor who handles this sort of responsibility, not the director of personnel. Section 2 of the attached bill resolves both of those problems by simply retaining in the Department of Administration the authority to audit these records. Although the department would have that authority anyway, the amendment refers to it expressly in

order to avoid any negative inference which might be created by complete deletion of the last sentence of AS 39.20.330.

Sincerely,

Handwritten signature of Jay S. Hammond in cursive script.

Jay S. Hammond
Governor

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HOUSE BILL NO. 106
 Title An Act Relating to Leave Balance
 Requested by Governor Date 1/22/79

II. FISCAL DETAIL

Agency Affected All Agencies
 Program Category Affected _____
 Budget Request Unit(s) Affected _____

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
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

FUNDING (Thousands of Dollars)

GENERAL FUND	0	0	0	0	0	0
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

Although this bill would have fiscal impact it is impossible to predict the amount or the agencies affected. Employees covered by collective bargaining are already eligible for this benefit, and in the three years it has been in effect, there have been thirty-two employees who have died, and whose survivors have received payment for unused sick leave. It is expected that, except in unusual cases, programs will be able to absorb these payments from their existing appropriations.

APPROVED BY: *Ken Carter*

IV. DATE 1-25-78

PREPARED BY Judy Crondahl
 AGENCY Department of Administration
 PHONE 465-2277

Original: Legislative Finance
 cc: Budget and Management

Prime Sponsor (First Legislator Named) Governor Hammond, ATTN: Carla
 Commissioner Allen, Kellus Sewell

ALASKA STATE LEGISLATURE	
ELEVENTH Legislature	FIRST Session
HOUSE	BILL NO. 106
By THE RULES COMMITTEE BY REQUEST OF THE GOVERNOR	
<p>"An Act relating to state employees' leave."</p>	
State employees' leave	
Introduced in the House 1-31, 19.79	

HISTORY IN THE HOUSE														
19	79	Read first time and referred to Committee on State Affairs and Finance												
Jan.	31	Reported back with recommendation that												
		Read second time and												
		Read third time and												
		<table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">PASS</td> <td style="text-align: center;">Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused		
PASS	Effective Date													
Yeas	Yeas													
Nays	Nays													
Absent	Absent													
Excused	Excused													
		<table style="width: 100%; border: none;"> <tr> <td colspan="2" style="text-align: center;">Reconsideration</td> </tr> <tr> <td style="text-align: center;">PASS</td> <td style="text-align: center;">Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	Reconsideration		PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused
Reconsideration														
PASS	Effective Date													
Yeas	Yeas													
Nays	Nays													
Absent	Absent													
Excused	Excused													
		Reported correctly engrossed												
		Signed by Speaker												
		Sent to Senate												
CHIEF CLERK OF THE HOUSE														

HISTORY IN THE SENATE														
19		Read first time and referred to Committee on												
		Reported back with recommendation that												
		Read second time and												
		Read third time and												
		<table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">PASS</td> <td style="text-align: center;">Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused		
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Reconsideration														
PASS	Effective Date													
Yeas	Yeas													
Nays	Nays													
Absent	Absent													
Excused	Excused													
		Reported correctly engrossed												
		Signed by President												
		Returned to House												
SECRETARY OF THE SENATE														

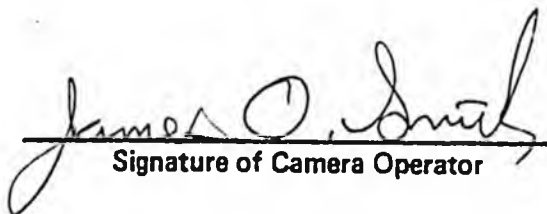
HISTORY IN THE HOUSE		
19		Received from Senate
		Concurred in Senate amendment thus adopting: VOTE
		Failed to concur in Senate amendment; asked Senate to recede VOTE
		Senate receded from amendment VOTE
		Senate failed to recede from amendment VOTE
		CC appointed by House
		CC appointed by Senate
		CC adopted by House VOTE
		CC adopted by Senate VOTE
		To enrolling
		Reported correctly enrolled
		Sent to Governor
	 by Governor
		Filed with Lt. Governor
		Chapter No.

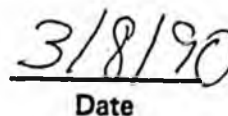


RECORDS CERTIFICATION



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.


Signature of Camera Operator


Date

COMMITTEE REPORT

HOUSE

FURTHER: _____

(1/31/79)

Date: 2/13/79

Mr. Speaker:

The Committee on FINANCE has had HR 107

"An Act making a supplemental appropriation for the payment of miscellaneous claims; effective date."

under consideration and (a majority of the committee) (the committee reports it back as follows)

- recommends it do pass recommends it do not pass
 recommends it do pass with attached amendment(s)
 recommends it be replaced with CS for _____

and _____ new title same title

- AND attaches a Letter of Intent New Fiscal Note
 reports it back without recommendation
 and recommends it be referred to the _____ Committee

MEMBERS SIGNING DO PASS:

OTHER RECOMMENDATIONS:

Chairman

Brown

Original sponsor: Rules/Governor

Funding Information

General Fund	\$ 92,388.29
Other Funds	\$ 11,195.23
	<u>\$103,583.52</u>

1 IN THE HOUSE BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 107

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making a supplemental appropriation for the
7 payment of miscellaneous claims; 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 \$92,388.29 is appropriated from the general fund,
11 \$47.42 from the highway working capital fund, \$595.00 from the international
12 airport revenue fund, and \$10,552.81 from federal receipts, to pay miscel-
13 laneous claims against the state, to be allocated as follows:

14 APPROPRIATION		14 SOURCE	
15 Department	15 Total	15 General Fund	15 Other
16 Administration	\$ 4,197.73	\$ 4,197.73	-0-
17 Public Safety	570.11	570.11	-0-
18 Fish and Game	4,098.23	4,098.23	-0-
19 Health and Social			
20 Services	73,461.48	62,908.67	\$10,552.81
21 Transportation and			
22 Public Facilities	3,711.78	3,069.36	642.42
23 Legislative Finance			
24 Division	950.25	950.25	-0-
25 Natural Resources	16,593.94	16,593.94	-0-

26 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
27 070(c).

28
29

Burns

Original sponsor: Rules/Governor

Funding Information

General Fund	\$ 92,388.29
Other Funds	\$ 11,195.23
	<u>\$103,583.52</u>

1 IN THE HOUSE BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 107

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

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6 For an Act entitled: "An Act making a supplemental appropriation for the
7 payment of miscellaneous claims; and providing for an
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11 \$47.42 from the highway working capital fund, \$595.00 from the international
12 airport revenue fund, and \$10,552.81 from federal receipts, to pay miscel-
13 laneous claims against the state, to be allocated as follows:

APPROPRIATION		SOURCE	
Department	Total	General Fund	Other
Administration	\$ 4,197.73	\$ 4,197.73	-0-
Public Safety	570.11	570.11	-0-
Fish and Game	4,098.23	4,098.23	-0-
Health and Social			
Services	73,461.48	62,908.67	\$10,552.81
Transportation and			
Public Facilities	3,711.78	3,069.36	642.42
Legislative Finance			
Division	950.25	950.25	-0-
Natural Resources	16,593.94	16,593.94	-0-

24 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
25 070(c).
26
27
28
29



*Bill; This is a redo of what LHA typed last week (those originals attached).
Barnes*

Original sponsor: Rules/Governor

Funding Information

General Fund ~~\$ 96,986.17~~ 92,388.29
 Other Funds \$ 11,195.23 → Same
~~\$108,181.40~~ 103,583.52

1 IN THE HOUSE BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 107

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making a supplemental appropriation for the
 7 payment of miscellaneous claims; 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 ~~\$96,986.17~~ ^{92,388.29} is appropriated from the general fund,
 11 \$47.42 from the working capital fund, \$595.00 from the international airport
 12 revenue fund, and \$10,552.81 from federal funds, to pay miscellaneous claims
 13 against the state, to be allocated as follows:

14 APPROPRIATION		14 SOURCE	
15 Department	15 Total	15 General Fund	15 Other
16 Administration	\$ 4,197.73	\$ 4,197.73	-0-
17 Public Safety	570.11	570.11	-0-
18 Fish and Game	4,098.23	4,098.23	-0-
19 Health and Social			
20 Services	73,461.48	62,908.67	\$10,552.81
21 Transportation and			
22 Public Facilities	3,711.78	3,069.36	642.42
23 Legislative Finance			
24 Division	950.25	950.25	-0-
25 Natural Resources	21,191.82 ^{16,593.94}	21,191.82 ^{16,593.94}	-0-

26 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
 27 070(c).

FINANCE COMMITTEE SUBSTITUTE FOR HOUSE BILL 107

(FCS HB 107)

FCS for HB 107 is the "annual" payment of miscellaneous claims against the state; the claims consists of approximately 400 invoices received by the state at least one fiscal year beyond the invoice date, and stale-dated warrants (warrants not cashed prior to their expiration dates). *(some going back to FY 74)*

The increase in the Finance Committee Substitute represents amendments requested by the Governor and one by the Legislative Finance Division. The increase represents additional late billings and stale-dated warrants received by the State.

After review of the backup material accompanying HB 107, the Finance Committee did not allow the addition of \$4,597.88 requested by the Department of Natural Resources (to pay the University of Alaska) because of the lack of documentation....
"...\$4,597.88 is the amount that we do not have any documentation but the U of A says we owe).

MEMORANDUM

DATE: February 1, 1979

TO: John Crandall, Administrative Assistant
to Representative Meekins

FROM: *JH* J. H. Hogan, Director
Legislative Finance

SUBJ: HB 107

The attached bill is customarily introduced each year by the Governor to cover miscellaneous payments by state agencies for unpaid bills from the prior fiscal year (bills that cannot be paid with current fiscal year appropriations). The best way to handle this bill is to bring it up before the Finance Committee later in the Session (perhaps plus or minus twenty days from the anticipated end of Session), thus allowing time for the usual late additions to the Bill.

JHH:bf

STATE OF ALASKA

OFFICE OF THE GOVERNOR

BUDGET & MANAGEMENT

POUCH AM — JUNEAU 99811
PHONE 465-2213

JAY S. HAMMOND, GOVERNOR

March 9, 1979

The Honorable Russ Meekins
Chairman, House Finance Committee
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

Bill Amendment #3

Dear Representative Meekins:

Please amend our Miscellaneous Claims Bill, HB 107, so we may add \$1,267.61 to cover stale dated warrants for the Department of Administration. These warrants were issued between 12-28-73 and 8-6-76. There was a \$2.00 computation error in a previous amendment, section 1 has been corrected to reflect that change. Please add \$21,191.82 for the Department of Natural Resources to pay invoices from the University of Alaska. Also, please add \$17,253.27 for the Department of Health and Social Services to pay old obligations.

Section I should read:

The sum of \$96,035.92 is appropriated from the general fund, \$47.42 from the Working Capital Fund, \$595.00 from the International Airport Revenue Fund, and \$10,552.81 federal funds to pay Miscellaneous Claims against the State, to be allocated as follows:

<u>Department</u>	<u>APPROPRIATION</u>		<u>SOURCE</u>	
	<u>Total</u>	<u>General Source</u>	<u>Other</u>	
Administration	\$ 4,197.73	\$ 4,197.73	- 0 -	
Health and Social Services	73,461.48	62,908.67	\$10,552.81	
Natural Resources	21,191.82	21,191.82	- 0 -	

Honorable Russ Meekins

Page 2

March 9, 1979

Public Safety	570.11	570.11	- 0 -
Fish and Game	4,098.23	4,098.23	- 0 -
Transportation and Public Facilities	3,711.78	3,069.36	642.42

Sincerely,

Ronald B. Lind
Director

cc: Jay Hogan, Director
Legislative Finance

William C. Mullin, Director
Division of Finance

STATE OF ALASKA

OFFICE OF THE GOVERNOR

BUDGET & MANAGEMENT

JAY S. HAMMOND, GOVERNOR

POUCH AM — JUNEAU 99811
PHONE 465-2213

*Recd
3/2 (LFD)*

February 27, 1979

The Honorable Russ Meekins
Chairman, House Finance Committee
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

HB 107

~~Budget~~ Amendment #2

Dear Representative Meekins:

Please amend our Miscellaneous Claims Bill, HB 107, so we may add \$1,663.59 to cover stale dated warrants for the Department of Administration, Division of Finance. These warrants were issued between 10/15/74 and 5/11/76. Please delete \$10,511.50 in International Airport Revenue Funds from the Department of Transportation and Public Facilities previous request. It has been determined that this claim for payment to APCOA has already been resolved, and a supplemental appropriation will not be needed.

Also in Section 1 under Source in the Column headed Other is \$10,522.81 for Health and Social Services which should read \$10,552.81.

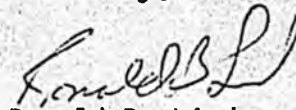
Section 1 should read:

The sum of \$56,321.22 is appropriated from the general fund, \$47.42 from the Working Capital Fund, \$595.00 from the International Airport Revenue Fund, and \$10,552.81 federal funds to pay Miscellaneous Claims against the State, to be allocated as follows:

<u>APPROPRIATION</u>		<u>SOURCE</u>	
<u>Department</u>	<u>Total</u>	<u>General Fund</u>	<u>Other</u>
Administration	\$ 2,928.12	\$ 2,928.12	-0-
Health and Social Services	56,208.21	45,655.40	\$10,552.81
Public Safety	570.11	570.11	-0-

Fish and Game	4,098.23	4,098.23	-0-
Transportation and Public Facilities	3,711.78	3,069.36	642.42

Sincerely,



Ronald B. Lind
Director

cc: Jay Hogan, Director
Legislative Finance

William C. Mullin, Director
Division of Finance

February 27, 1979

The Honorable Russ Meekins
Chairman, House Finance Committee
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

Bill Amend # 2
~~Budget Amendment # 2~~

Dear Representative Meekins:

Please amend our Miscellaneous Claims Bill, HB 107, so we may add \$1,663.59⁵ to cover state dated warrants for the Department of Administration, Division of Finance. These warrants were issued between 10/15/74 and 5/11/76. Please delete \$10,511.50 in International Airport Revenue Funds from the Department of Transportation and Public Facilities previous request. It has been determined that this claim for payment to APCOA has already been resolved, and a supplemental appropriation will not be needed.

Also in Section 1 under Source in the Column headed Other is \$10,522.81 for Health and Social Services which should read \$10,552.81.

Section 1 should read:

The sum of \$56,327.22³ is appropriated from the general fund, \$47.42 from the Working Capital Fund, \$595.00 from the International Airport / Revenue Fund, and \$10,552.81 federal funds to pay Miscellaneous Claims against the State, to be allocated as follows:

<u>APPROPRIATION</u>		<u>SOURCE</u>	
<u>Department</u>	<u>Total</u>	<u>General Fund</u>	<u>Other</u>
Administration	\$ 2,928.12 ³⁰	\$ 2,928.12 ³⁰	-0-
Health and Social Services	56,208.21	45,655.40	\$10,552.81
Public Safety	570.11	570.11	-0-

RECEIVED

FEB 02 1979

Fish and Game

4,098.23

4,098.23

-0-

Budget And Management

Transportation and
Public Facilities

3,711.78

3,069.36

642.42

Sincerely,

Ronald B. Lind
Ronald B. Lind
Director

This is to request appropriations of \$, 33.23, to be used
on state-aided warrants. Details are listed as follows:

cc: Jay Hogan, Director
Legislative Finance

William C. Mullin, Director
Division of Finance

James Wilde	696711
Joe Pruss	696737
Joseph Johnson	696730
Joe Davis	696738
Robert Shepard	696733

by Commissioner
Department of Administration

Gas Sewell
Division of Administrative Services
Department of Administration

Handwritten notes and scribbles in the right margin.

Handwritten initials or mark.

20 SEP 78 14:11

STATE OF ALASKA
THE LEGISLATURE

LEGISLATIVE AFFAIRS AGENCY

September 18, 1978

POUCH Y - STATE CAPITOL
JUNEAU, ALASKA 99811
907-465-3800


IBM CORPORATION
ATTN GLEN McCracken
ADMINISTRATIVE ACCOUNT SPECIALIST
2525 "C" STREET
ANCHORAGE AK 99501

RE: Invoice No. V022980 and V025116

The above-listed invoice was paid on State of Alaska Check No. 413415, dated August 9, 1977. Apparently the charges were discussed by telephone and a corrected billing was to be made. The corrected invoice was #V025116 and it was referred to in my letter of October 28. Payment for #V025116 was on Check No. 459361, dated October 26, 1977.

We never received the credit invoice for \$950.25. I hope the enclosed copies help you make the necessary corrections.

Sincerely,



Ms. Jan Quinn
Accountant

JAQ:mm

Enclosure

STATE OF ALASKA
THE LEGISLATURE

LEGISLATIVE AFFAIRS AGENCY

October 4, 1978

6 OCT 78 15: 58

POUCH Y - STATE CAPITOL
JUNEAU, ALASKA 99811
907-465-3800

IBM CORPORATION
ATTN GLEN McCracken
2525 "C" STREET
ANCHORAGE AK 99503

RE: Credit Invoice No. B165652

I received your copy of the above invoice which I am returning.
In order to clear the record, we need a charging invoice to pay
you back the credit we shouldn't have used.

Please bill us for \$906.67 or let me know if there are complications.

RE: Credit Invoice Nos. V025117 and V025114

Legislative Finance was unfamiliar with these invoices.

In order to get the \$950.25 credit we have coming, I will keep
V025117 and use it against our next payment.

If you have serious objections, again, please let me know.

Sincerely,



Ms. Jan Quinn
Accountant

JAQ:mm

Enclosure

ANCHORAGE AK 99510
ANCHORAGE AK 99501

TEL 907-272-6551

Invoice number
VG22980

Invoice date
JULY 11, 1977

Page number
1

STATE OF ALASKA
LEGISLATIVE AFF AGENCY
CAPITOL BLDG
FLR 1
JUNEAU AK 99801

IBM reference
01132-16
022



Invoice Copy

Invoice to

STATE OF ALASKA
ATT E MESSENGER
POUCH Y
JUNEAU AK 99811

FOR SERVICES

Terms: PAYABLE UPON RECEIPT OF INVOICE

FOR SERVICES REPORTED THROUGH 06/24/77

Description			Amount		
SERVICE DATE	NUMBER		HOURS*	RATE	
6/10/77	D03	SYS ENG SVC-HOURLY RATE	21.0	45.25	950.25
BILLED AMOUNTS MAY REFLECT MINIMUMS PER CONTRACT TERMS					950.25

Please refer to invoice number or return invoice copy when remitting **PAY THIS AMOUNT**

950.25

I hereby certify that these goods were produced or the services performed in compliance with all applicable requirements of Sections 8, 9 and 12 of the Fair Labor Standards Act, as amended, and of regulations and orders of the United States Department of Labor issued under Section 14 thereof.

2720-2058-1
(U M025)

Enclosure

Art Peterson
Assistant Attorney General
Department of Law

January 11, 1979

RL
Ron Lind, Director
Division of Budget & Management
Office of the Governor

FY 79 Miscellaneous Claims
Supplemental

Please amend your file number J-77-050-79 "an act making a supplemental appropriation to the Department of Administration for the payment of miscellaneous claims; and providing for an effective date", so that we may add \$2,793.74 for the Department of Fish and Game, \$295.12 for the Department of Public Safety and \$13,202.74 for the Department of Transportation and Public Facilities.

Section 1 should read: the sum of \$7,422.75 is appropriated from the general fund, \$47.42 from the Working Capital Fund, and \$11,106.50 from the International Airport Revenue Fund to pay miscellaneous claims against the State, to be allocated as follows:

<u>Department</u>	<u>Total</u>	<u>General Fund</u>	<u>Other</u>
Administration	\$ 1,264.53	\$1,264.53	\$ -0-
Public Safety	295.12	295.12	-0-
Fish & Game	2,793.74	2,793.74	-0-
DOT/PF	<u>14,223.28</u>	<u>3,069.36</u>	<u>11,153.92</u>
TOTAL	\$18,576.67	\$7,422.75	\$11,153.92

RL/MH/crb

*Amends the
Bill Finance originally
sent over*

RB 707

NOTE TO BECKY & VICKI:

When this bill comes up for consideration, advise Jay, Alison or Pat, as Legislative Finance will have a \$950.00 miscellaneous claim to add to it.

Pat

HB 107

January 30, 1979

Speaker of the House
Alaska State Legislature
Juneau, Alaska 99811

Dear Mr. Speaker:

Under authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill making a supplemental appropriation for the payment of miscellaneous claims. These claims are valid obligations of the State of Alaska and should be paid.

Sincerely,

JSH

Jay S. Hammond
Governor

COMMITTEE REPORT HOUSE

FURTHER:

January 31, 1979

Date: 3/9/79

Mr. Speaker:

The Committee on FINANCE has had HB 107

"An Act making a supplemental appropriation for the payment of miscellaneous claims; eff. date."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

do pass do not pass

do pass with attached amendments(s)

replace with CS for HB 107 same title new title

and recommends that it do pass

AND attaches a "Letter of Intent" New Fiscal Note

reports it back without recommendation

referred to the _____ Committee

MEMBERS SIGNING
DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

Meehan
Freeman
Montgomery
Hausch
W. Mott
Rosen
Smith
Schultz

Meehan
CHAIRMAN

Billy; This is a redo of what LAA typed last week (those originals attached).

Original sponsor: Rules/Governor

Funding Information

General Fund ~~\$ 96,986.17~~ 92,388.29
 Other Funds \$ 11,195.23 → Same
~~\$108,181.40~~ 103,583.52

1 IN THE HOUSE BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 107

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making a supplemental appropriation for the
 7 payment of miscellaneous claims; 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 ^{92,388.29}~~\$96,986.17~~ is appropriated from the general fund,
 11 \$47.42 from the working capital fund, \$595.00 from the international airport
 12 revenue fund, and \$10,552.81 from federal funds, to pay miscellaneous claims
 13 against the state, to be allocated as follows:

14 APPROPRIATION		14 SOURCE	
15 Department	15 Total	15 General Fund	15 Other
16 Administration	\$ 4,197.73	\$ 4,197.73	-0-
17 Public Safety	570.11	570.11	-0-
18 Fish and Game	4,098.23	4,098.23	-0-
19 Health and Social			
20 Services	73,461.48	62,908.67	\$10,552.81
21 Transportation and			
22 Public Facilities	3,711.78	3,069.36	642.42
23 Legislative Finance			
24 Division	950.25	950.25	-0-
25 Natural Resources	21,191.82 16,543.94	21,191.82 16,593.94	-0-

26 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
 27 070(c).

Funding Information:

General Fund: \$ ~~7,422.75~~ ^{96,986.17}
 Other Funds: ~~11,153.92~~ ^{11,195.23}
~~\$18,576.67~~ ^{108,181.40}

Introduced: 1/31/79

Referred: Finance

Finance

BY THE RULES COMMITTEE BY
 REQUEST OF THE GOVERNOR

1 IN THE HOUSE

2 CS HOUSE BILL NO. 107

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION.

5 A BILL

6 For an Act entitled: "An Act making a supplemental appropriation for the
 7 payment of miscellaneous claims; 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 ~~\$7,422.75~~ ^{96,986.17} is appropriated from the general
 11 fund, \$47.42 from the Working Capital Fund, and ~~\$11,106.50~~ ^{\$ 595.00} from the Inter-
 12 national Airport Revenue Fund, ^{and \$10,552.81 from federal funds} to pay miscellaneous claims against the
 13 state, to be allocated as follows:

14 <u>APPROPRIATION</u>		15 <u>SOURCE</u>	
16 <u>Department</u>	17 <u>Total</u>	18 <u>General Fund</u>	19 <u>Other</u>
Administration	4,197.73 \$ 4,264.53	4,197.73 \$1,264.53	\$ -0-
Public Safety	570.11 295.12	570.11 295.12	-0-
Fish and Game	4,098.23 2,793.74	4,098.23 2,793.74	-0-
Health and Social Services	73,461.48	62,908.67	10,552.81
Transportation and	3,711.78	3,069.36	642.42
Public Facilities	14,223.28	3,069.36	11,153.92
Legislative Finance Division	950.25	950.25	-0-
20 * Sec. 2. This Act takes effect immediately in accordance with AS 01.-			
21 10.070(c).			
22 Natural Resources	21,191.82	21,191.82	-0-

STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

OFFICE OF THE GOVERNOR

BUDGET & MANAGEMENT

POUCH AM -- JUNEAU 99811
PHONE 465-2213

*Recd
3/2 (LFD)*

February 27, 1979

The Honorable Russ Meekins
Chairman, House Finance Committee
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

HB107

~~Budget~~ Amendment #2

Dear Representative Meekins:

Please amend our Miscellaneous Claims Bill, HB 107, so we may add \$1,663.59 to cover stale dated warrants for the Department of Administration, Division of Finance. These warrants were issued between 10/15/74 and 5/11/76. Please delete \$10,511.50 in International Airport Revenue Funds from the Department of Transportation and Public Facilities previous request. It has been determined that this claim for payment to APCOA has already been resolved, and a supplemental appropriation will not be needed.

Also in Section 1 under Source in the Column headed Other is \$10,522.81 for Health and Social Services which should read \$10,552.81.

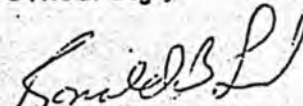
Section 1 should read:

The sum of \$56,321.22 is appropriated from the general fund, \$47.42 from the Working Capital Fund, \$595.00 from the International Airport Revenue Fund, and \$10,552.81 federal funds to pay Miscellaneous Claims against the State, to be allocated as follows:

<u>APPROPRIATION</u>		<u>SOURCE</u>	
<u>Department</u>	<u>Total</u>	<u>General Fund</u>	<u>Other</u>
Administration	\$ 2,928.12	\$ 2,928.12	-0-
Health and Social Services	56,208.21	45,655.40	\$10,552.81
Public Safety	570.11	570.11	-0-

Fish and Game	4,098.23	4,098.23	-0-
Transportation and Public Facilities	3,711.78	3,069.36	642.42

Sincerely,


Ronald B. Lind
Director

cc: Jay Hogan, Director
Legislative Finance

William C. Mullin, Director
Division of Finance

RECEIVED

FEB 02 1979

TO: Mike Maher
Budget Analyst
Division of Budget & Management
Office of the Governor

DATE: February 2, 1979

Budget And Management

FILE NO:

TELEPHONE NO:

FROM: William C. Mullin, Director *WCM*
Division of Finance
Department of Administration

SUBJECT: *Misc Claims*
Supplemental Appropriation

This is to request appropriations of \$1,663.59, to cover the payment on stale dated warrants. Details are listed as follows:

<u>Names of Payees</u>	<u>Warrant #</u>	<u>Date Issued</u>	<u>Amount</u>
Joseph Kreta	982016	05-11-76	\$ 450.00
Sammy Reyes	112329	11-12-76	99.35
Peter George	696741	10-15-74	176.25
Clara Wilde	696740	10-15-74	176.25
Rita Prunes	696737	10-15-74	186.04
Dorothy Johnson	696736	10-15-74	186.04
Olga Alexie	696732	10-15-74	195.83
Joseph Sheppard	696728	10-15-74	195.83

cc: Robert Gates
Deputy Commissioner
Department of Administration

Kellus Sewell
Director
Division of Administrative Services
Department of Administration

G.F.

MEMORANDUM

RECEIVED

FEB 21 1979

Budget And Management

TO: [Ronald B. Lind, Director
Division of Budget & Management
Office of the Governor

DATE: February 21, 1979

FILE NO: 000H-004

TELEPHONE NO:

FROM: H. D. Scougal
Deputy Commissioner
Administration
DOT/PF

H. D. Scougal

SUBJECT: House Bill No. 107
Miscellaneous Claims
F.Y. '79

In our request for consideration to pay certain miscellaneous claims we included an item for settlement of a claim by APCOA and the State of Alaska International Airport parking facilities. We have determined that the claim for payment of \$10,511.50 has already been resolved without the need of a supplemental appropriation and recommend this item be removed from House Bill 107.

HDS/mn

cc: Commissioner Ward
Deputy Commissioner for Maintenance & Operations
Director of Financial Management

STATE OF ALASKA

OFFICE OF THE GOVERNOR

BUDGET & MANAGEMENT

POUCH AM — JUNEAU 99811
PHONE 465-2213

JAY S. HAMMOND, GOVERNOR

HB 107

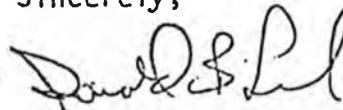
March 27, 1979

Honorable Russ Meekins
Chairman, House Finance Committee
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

Dear Representative Meekins:

In a recent House Finance Committee meeting on HB 107, Miscellaneous Claims Bill Supplemental, the Division of Budget and Management testified that the various Departments had certified that they had sufficient funds lapsed in their appropriations to have covered these bills, had they been presented in the years the obligations were incurred. This testimony was in error as the Department of Health and Social Services has since informed us that they did not follow our instructions and have not verified lapsed balances in each appropriation. The Department did have sufficient funds lapsed within their total appropriation those years to have covered their claims, if a revised program had been processed to transfer funds between appropriations. We are, therefore, requesting this Department's appropriation remain in HB 107. We apologize for the error made in presenting this bill for the House Finance Committee's review.

Sincerely,



Ronald B. Lind
Director

cc: Alison Farnam ✓
Legislative Finance