

LEG. FINANCE - BILLS 1979 - 1980 1157
HB 696 cont., HB 700

CATEGORY: GENERAL GOVERNMENT
PROGRAM: REVENUE COLLECTION AND MANAGEMENT

AGENCY: REVENUE
BRU (s): AUDIT; PETROLEUM REVENUE; ENFORCEMENT; TREASURY
MANAGEMENT; ADMINISTRATION AND SUPPORT

All Department of Revenue BRU's in the Revenue Collection and Management cover program are included herein. A major emphasis on identifying the "invisible taxpayer" is planned in the FY 81 budget, primarily in the BRUs of Audit, Enforcement, and Administration and Support.

The goals of the Audit BRU are to achieve effective compliance by taxpayers with the tax laws of Alaska, and to raise revenues through an effective audit program. The Revenue Audit staff concentrates on corporate and individual income tax, estate taxes, excise taxes, business license tax, fisheries tax, mining license tax, and the issuance of permits for games or skill or chance.

The goals of the Petroleum Revenue BRU are to administer state taxes on oil and gas production, which includes the State oil and gas property tax, oil and gas production tax and the oil and gas corporate income tax, and also to coordinate with local governments also taxing that property. The Division of Petroleum Revenue also generates revenue estimates for the State of projected oil and gas related revenues.

The goal of the Enforcement BRU is to enforce the collection of taxes from all taxpayers in a fair and equitable manner. The Division is responsible for billing and collecting all delinquent tax accounts.

The goals of the Treasury Management BRU are to manage available funds for a maximum return consistent with statutory limitations; to place general bonded debt as needed for capital projects at minimum cost to the State; and to report the management of funds in accordance with current reporting standards. The Treasury Management Division works closely with the State Bond Committee in performing these functions. Fund management is centralized for the Public Employees Retirement Fund, the Teachers Retirement Fund, and the General Fund, as well as other special funds.

COMPONENT DESCRIPTION	79 AUTH	79 FINAL	79 ACT	80 AUTH	80 SUPL	80 RP	GOVERNOR
AUDIT	2461.5	2530.6	2513.1	2691.6			3223.6
PETROLEUM REVENUE	1279.6	1240.1	1187.3	1435.0			1447.2
ENFORCEMENT	1196.5	1335.4	1324.7	1217.0			1366.3
TREASURY MANAGEMENT	1232.3	1227.9	1120.3	1357.1			1436.9
OFFICE OF THE COMMISSIONER	877.3	1077.4	1054.4	757.6			964.5
ADMINISTRATIVE SERVICES	1630.0	1783.7	1746.5	1773.6			2361.4
FISH AND GAME LICENSING	572.1	580.6	531.6	259.0			298.0
** TOTAL	9249.3	9775.7	9477.9	9490.9			11097.9
** CHANGE VERSUS 80 AUTH							16.9%
OBJECT DESCRIPTION							
PERS. SERV.	6294.0	6685.5	6654.2	6784.1			7519.5
TRAVEL	336.8	333.8	316.3	315.7			419.6
CONTRACTUAL	2218.2	2320.1	2075.1	2031.5			2728.1
COMMODITIES	68.5	69.3	59.0	58.2			80.5
EQUIPMENT	23.5	58.7	65.3				37.0
LANDS/BLDGS	308.3	308.3	308.0	301.1			312.8
FUNDING SOURCE							
GENERAL FUND	8446.3	9040.7	8835.4	8956.9			10520.7
PGM RECEIPTS	308.0	240.0	217.5				577.2
OTHER FUNDS	495.0	495.0	425.0	534.0			
** GENERAL FUND CHANGE VS. 80 AUTH							17.4%
POSITIONS							
FULL-TIME	220.0	220.0	220.0	224.0			237.0
PART-TIME	8.0	8.0	8.0	8.0			21.0
TEMPORARY	14.0	14.0	14.0	14.0			
STAFF MONTHS	2715.1	2715.1	2715.1	2784.0			2944.2

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 696

Title An Act suspending the individual net income tax; providing for
Requestor's payments to state residents. Date 3/5/80

Requested by: House State Affairs Committee

NOTE: This Fiscal Note relates to the suspension of the individual
income tax only.

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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES			(453.7)	(453.7)	(453.7)	
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL			(453.7)	(453.7)	(453.7)	

FUNDING (Thousands of Dollars)

GENERAL FUND			(453.7)	(453.7)	(453.7)	
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

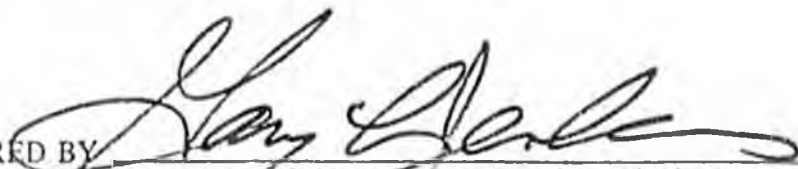
FULL TIME			(17)	(17)	(17)	
PART TIME			(4)	(4)	(4)	
TEMPORARY						

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

See attached memorandum to R. D. Stevenson dated 3/5/80.

NOTE: This Fiscal Note relates to the suspension of the individual
income tax only.

IV. DATE March 5, 1980

PREPARED BY 
AGENCY Department of Revenue, Audit Division
PHONE 465-2320

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

CATEGORY: GENERAL GOVERNMENT

AGENCY: REVENUE

PROGRAM: REVENUE COLLECTION AND MANAGEMENT

BRU (s): AUDIT; PETROLEUM REVENUE; ENFORCEMENT; TREASURY MANAGEMENT; ADMINISTRATION AND SUPPORT

All Department of Revenue BRU's in the Revenue Collection and Management cover program are included herein. A major emphasis on identifying the "invisible taxpayer" is planned in the FY 81 budget, primarily in the BRUs of Audit, Enforcement, and Administration and Support.

The goals of the Audit BRU are to achieve effective compliance by taxpayers with the tax laws of Alaska, and to raise revenues through an effective audit program. The Revenue Audit staff concentrates on corporate and individual income tax, estate taxes, excise taxes, business license tax, fisheries tax, mining license tax, and the issuance of permits for games or skill or chance.

The goals of the Petroleum Revenue BRU are to administer state taxes on oil and gas production, which includes the State oil and gas property tax, oil and gas production tax and the oil and gas corporate income tax, and also to coordinate with local governments also taxing that property. The Division of Petroleum Revenue also generates revenue estimates for the state of projected oil and gas related revenues.

The goal of the Enforcement BRU is to enforce the collection of taxes from all taxpayers in a fair and equitable manner. The Division is responsible for billing and collecting all delinquent tax accounts.

The goals of the Treasury Management BRU are to manage available funds for a maximum return consistent with statutory limitations; to place general bonded debt as needed for capital projects at minimum cost to the State; and to report the management of funds in accordance with current reporting standards. The Treasury Management Division works closely with the State Bond Committee in performing these functions. Fund management is centralized for the Public Employees Retirement Fund, the Teachers Retirement Fund, and the General Fund, as well as other special funds.

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PART-TIME	8.0	8.0	8.0	8.0			21.0
TEMPORARY	14.0	14.0	14.0	13.0			
STAFF MONTHS	2715.1	2715.1	2715.1	2784.0			2944.2

STATE
of ALASKA

MEMORANDUM

TO: R. D. Stevenson
Special Assistant
Department of Revenue

DATE: March 5, 1980

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: CSHB No. 696

In order to ensure that the impact of this bill is clearly understood, I have separated the two major provisions into two separate Fiscal Notes. This Fiscal Note deals with the effect on the Audit Division staff from the adoption of the residency credit provisions in this bill. Anyone reviewing this Fiscal Note should also see the Note prepared dealing with the suspension of the individual income tax.

The anticipated staffing needed to implement the proposed residency credits is based on an assumption that we will receive at least 400,000 claims per year.

For FY 81 we will need seven seasonal positions to handle the processing of the residency claims. Three of those positions will be needed for the processing of the claims for 1979 which will be handled during the first six months of FY 81. The four additional positions would be for the months of May and June, 1981 to handle the initial processing of claims for 1980. These positions would all be in our Error Correction Unit to handle claims which had some type of computational error on them. This additional staffing is needed because all of our current staffing will be dealing with cleaning up the individual income tax returns which are filed in FY 81 but relate to FY 80 and prior years.

The positions requested for FY 82 and subsequent years will be needed to handle the processing problems, filing of the claim forms, providing taxpayer assistance to citizens in the State, and handling of appeals from taxpayers where they feel we have not allowed the proper amount of credit.

There has been no provision made for contractual services, commodities, and equipment costs for these positions since it is anticipated that any reduction that might be made as a result of the suspension of the individual income tax will equal the supporting costs needed for the credit program.

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE.

I. REQUEST

Bill/Resolution No. CS for House Bill No. 696
 Title An Act suspending the individual net income tax; providing for
~~Request~~ payments to state residents. Date 3/5/80
 Requested by: House State Affairs Committee

NOTE: This Fiscal Note relates to the new proposed residency credit only.

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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		49.6	500.7	500.7	500.7	
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		49.6	500.7	500.7	500.7	

FUNDING (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND		49.6	500.7	500.7	500.7	
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
FULL TIME			17	17	17	
PART TIME		7	8	8	8	
TEMPORARY						

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

See attached memorandum to R. D. Stevenson dated 3/5/80.

NOTE: This Fiscal Note relates to the new proposed residency credit only.

IV. DATE March 5, 1980

PREPARED BY [Signature]
 AGENCY Department of Revenue, Audit Division
 PHONE 465-2320

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

CATEGORY: GENERAL GOVERNMENT
PROGRAM: REVENUE COLLECTION AND MANAGEMENT

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PART-TIME	8.0	8.0	8.0	8.0			21.0
TEMPORARY	14.0	14.0	14.0	13.0			
STAFF MONTHS	2715.1	2715.1	2715.1	2784.0			2944.2

STATE
of ALASKA

MEMORANDUM

TO: R. D. Stevenson
Special Assistant
Department of Revenue

DATE: March 5, 1980

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: CSHB No. 696

In order to ensure that the impact of this bill is clearly understood, I have separated the two major provisions into two separate Fiscal Notes. This Fiscal Note deals with the effect on the Audit Division staff from the suspension of the individual income tax. Anyone reviewing this Fiscal Note should also see the Note prepared which will deal with the new proposed residency credit.

The proposed bill would suspend the individual income tax, effective January 1, 1980. It also provides that we will refund to each individual the amount of tax withheld from them up to the effective date of the legislation. These requirements will necessitate that my full current staff be funded through FY 81.

For FY 82 and thereafter, until the income tax is brought back into effect, there would be a reduction in staff in this division of seventeen permanent full time positions and four seasonal positions. These positions represent the number of individuals directly involved in the processing of individual income tax returns and related functions. The only other potential reductions in operating expenses would be in the contracted services and commodities areas; however, it is difficult to determine exactly what that reduction would be at this time and it is assumed that the costs related to the residency credit will be approximately equal to what might be reduced. Therefore, no fiscal impact is being shown at this time in these areas. This Fiscal Note also assumes that the Alaska school tax will be repealed at the same time that the income tax suspension goes into effect. Failure to repeal or suspend the school tax would cause a major change in this Fiscal Note.


MEMORANDUM

TO: Joseph K. Donohue
Deputy Commissioner
Department of Revenue

DATE March 5, 1980

FILE NO:

TELEPHONE NO

FROM: 
Denna Thine
Special Assistant
Department of Revenue

SUBJECT Fiscal Notes for CSHB 696

Attached are fiscal notes for CSHB 696 - State Affairs. There are three fiscal notes reflecting the revenue impact of different aspects of CSHB 696: 1) suspension of the individual income tax (\$140 million in calendar year 1980); 2) the total of the payable credits (\$9.4 million in calendar year 1980); and 3) payments for residency credits (\$213.4 million in calendar year 1980). The total revenue impact of the bill in calendar year 1980 would be \$362.8 million.

Administrative costs have been separated into two fiscal notes for each Division to show the effect of (1) suspension of the individual income tax and 2) instituting the process for payments of residency credits.

The total administrative cost savings resulting from suspension would be \$288,200 in FY 1981 and a total of \$1.874 million in FY 1982.

Instituting the process to distribute the residency credits would cost \$1.6 million in FY 1981 and \$1.7 million in FY 1982. As you can see, by FY 1982 there would be a total savings of approximately \$200,000 when both provisions of the bill have been fully implemented.

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. CSHB 696
 Title _____
 Requested by _____ Date _____

II. FISCAL DETAIL
 Agency Affected Department of Revenue
 Program Category Affected Revenue Collection and Management
 BRU, Program, or Subprogram(s) Affected Enforcement
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		-0-	(554.0)	(554.0)	554.0	
200 TRAVEL			(20.0)	(20.0)	20.0	
300 CONTRACTUAL			(95.7)	(95.7)	95.7	
400 COMMODITIES			(4.1)	(4.1)	4.1	
500 EQUIPMENT						
600 LAND & STRUCTURES			(12.9)	(12.9)	12.9	
700 GRANTS, CLAIMS, ETC.						
TOTAL			(686.7)	(686.7)	686.7	

FUNDING (Thousands of Dollars)

GENERAL FUND		-0-	(686.7)	(686.7)	685.7	
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

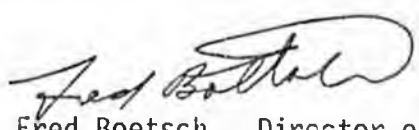
POSITIONS

FULL TIME			(20)	(20)	20	
PART TIME						
TEMPORARY						

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

See memorandum from Fred Boetsch, Director of Enforcement to Joe Donohue, Deputy Commissioner, dated March 5, 1980

IV. DATE March 5, 1980 PREPARED BY Fred Boetsch, Director of Enforcement
 AGENCY Revenue
 Original: Legislative Finance PHONE 465-2366
 cc: Budget and Management
Prime Sponsor (First Legislator Named)



STATE
of ALASKA


MEMORANDUM

TO: Joe Donohue
Deputy Commissioner
Department of Revenue

DATE: March 5, 1980

FILE NO:

TELEPHONE NO:

FROM: Fred Boetsch, Director 
Enforcement Division

SUBJECT: Fiscal Note CSHB 696

There are two duties imposed on the Enforcement Division by this bill. They are so distinct and different that I am preparing separate fiscal notes, each discussing the impact of different provisions of the bill.

Section 7 of the bill suspends the individual income tax act beginning January 1, 1980. The impact on the Enforcement Division would to cause a reduction in workload and a subsequent reduction in staff. Since taxes would still be due for 1979 and previous years, it is estimated that a substantial reduction in staff would not be possible until fiscal year 1982. By that time the warrant workload should be down to the point where, for all practical purposes, we could say that individual income tax accounts receivable no longer required an enforcement effort. We would then be able to concentrate more efforts on excise taxes, fish processors tax and others.

In addition, we would take the opportunity of the hiatus to analyze our data processing and manual procedures, develop a comprehensive procedures' manual, and revise the tax statutes and regulations. This would be an excellent opportunity to renovate the law and our administration of it.

We would eliminate 20 positions for FY 82 and FY 83 for a total savings of about \$686,700 in FY 81 Budget terms. The Fairbanks and Ketchikan Field Offices would be closed, and their workload would be transferred to Anchorage and Juneau respectively. We would eliminate 2 Field Office Manager positions, 5 Revenue Enforcement Officers, 9 Tax Collection Specialists, 2 Clerk Typists, and 2 Accounting Clerks. The breakdown in FY 81 Budget terms is as follows:

Personal Services	\$554,000
Travel	20,000
Contractual Services	95,700
Commodities	4,100
ASHA Payments	12,900
	<u>\$686,700</u>

This reduction would prevail for FY 82 and FY 83. In FY 84, we would begin building up of the staff in anticipation of reinstating the individual income tax. At present, we estimate that a return to our current staff level would be necessary.

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. CSHB 696
 Title _____
 Requested by _____ Date _____

II. FISCAL DETAIL
 Agency Affected Department of Revenue
 Program Category Affected Revenue Collection and Management
 BRU, Program, or Subprogram(s) Affected Enforcement 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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		415.6	444.7	475.8	509.1	544.8
200 TRAVEL		138.0	147.7	158.0	169.1	180.9
300 CONTRACTUAL		41.0	43.9	46.9	50.2	53.7
400 COMMODITIES		8.5	9.1	9.7	10.4	11.1
500 EQUIPMENT		17.0	-0-	-0-	-0-	-0-
600 LAND & STRUCTURES		12.0	12.8	13.7	14.7	15.7
700 GRANTS, CLAIMS, ETC.						
TOTAL		632.1	658.2	704.1	753.5	806.2

FUNDING (Thousands of Dollars)

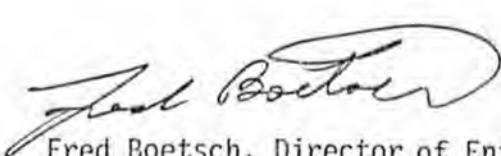
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FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME		17	17	17	17	17
PART TIME						
TEMPORARY						

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

See memorandum from Fred Boetsch, Director, Enforcement Division, to Joe Donohue, Deputy Commissioner dated March 5, 1980.

IV. DATE 3/5/80 PREPARED BY  Fred Boetsch, Director of Enforcement
 AGENCY Revenue
 PHONE 465-2366
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

MEMORANDUM

State of Alaska

TO: Joe Donohue
Deputy Commissioner
Department of Revenue

DATE: March 5, 1980

FILE NO:

TELEPHONE NO:

FROM: Fred Boetsch, Director
Enforcement Division 

SUBJECT: Fiscal Note CSHB 696

There are two duties imposed on the Enforcement Division by this bill. They are so distinct and different that I am preparing separate fiscal notes, each discussing the impact of different provisions of the bill.

The first impact on Enforcement comes in Section 2 which amends AS 43 by adding Chapter 23, titled, "distribution of revenue to state residents." The Enforcement Division will become involved in administration of this section under 43.23.020 and 43.23.040. The duties imposed on us under 43.23.020 to verify eligibility and to collect an erroneous payment made to an individual under 43.23.020 involve the employment of two Revenue Enforcement Officers, three Tax Collection Specialists, and two Clerk Typist III's. They will need two additional CRT units for file look-up and about \$6,000 in travel.

A duty is also imposed on us under 43.23.040(4) to assist rural residents to make application for the payment provided under this chapter. Our required effort would depend to a large extent on the effectiveness of a media campaign to notify people of the program and on the cooperation of the various native corporations to identify for us their constituencies living in rural areas. It appears that four teams, each consisting of a two Tax Collection Specialists supervised by a Revenue Enforcement Officer, could cover a sufficient territory in the State to make contact with 1/3 of the villages each year. This program would involve extensive travel of these teams and would also include the chartering of private aircraft. The travel budget assumes that these people will be on the road 150 days a year with an average per diem of \$60/day plus their travel. Estimated travel expense would be \$60,000 plus per diem expenses of \$72,000 for total travel budget of \$132,000.

A summary of the staff required follows:

Personal Services:

3	Revenue Enforcement Officer	\$ 94,400
11	Tax Collection Specialists	246,400
4	Clerk-Typist III's	74,800
<u>17</u>	<u>TOTAL PERSONAL SERVICES</u>	<u>\$415,600</u>

Travel:

Village Assistance	\$132,000
Eligibility Enforcement	6,000
<u>TOTAL TRAVEL</u>	<u>\$138,000</u>

Contractual	\$ 41,000
Commodities	8,500
Equipment	17,000
Buildings	12,000
TOTAL, Sec. 2 budget, FY 81	<u>\$632,100</u>

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST CSHB 696 -- State Affairs
 Bill/Resolution No. _____
 Title An Act suspending the individual net income tax providing for
requesting ~~requesting~~ payments to state residents. Date 3/6/80

II. FISCAL DETAIL
 Agency Affected Revenue
 Program Category Affected _____
 BRU, Program, or Subprogram(s) Affected _____
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

Millions
 (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND	(213.4)	(217.7)	(222.1)	(226.5)		
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)
 The aforementioned figures are based on a Ditman survey of individuals in Alaska regarding their length of residency. The numbers in later years are increased at 2% to reflect population growth.

IV. DATE 3/6/80 PREPARED BY Vincent Wright *[Signature]*
 AGENCY Revenue
 Original: Legislative Finance PHONE 465-2391
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. CSHB 696 -- State Affairs
 Title An Act suspending the individual net income tax; providing for payments
Request to state residents. Date 3/6/80

II. FISCAL DETAIL
 Agency Affected _____
 Program Category Affected _____
 BRU, Program, or Subprogram(s) Affected _____
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

	Millions of Dollars) calendar year					
<u>FUNDING</u>	(140)	(174.2)	(232.2)	(297.8)		
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

This revenue impact reflects the suspension of the tax laws listed in section 7 of the bill. The aforementioned figures were generated by the Department's econometric forecasting model. The figures reflect anticipated employment, wages, and price changes in the economy on a tax year basis.

IV. DATE 3/6/80 PREPARED BY Vincent Wright
 AGENCY Revenue
 Original: Legislative Finance PHONE 465-2391
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 696
 Title Suspending the Individual Net Income Tax; Providing for Payments to State Residents
 Requested by House State Affairs Date 3-4-80

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
 Program Category Affected _____ General Government _____
 BRU, Program, or Subprogram(s) Affected Administration & Support, Management Services
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		(112.2)	(448.9)	(448.9)	(448.9)	
200 TRAVEL						
300 CONTRACTUAL		(155.0)	(225.0)	(225.0)	(225.0)	
400 COMMODITIES		(2.0)	(2.0)	(2.0)	(2.0)	
500 EQUIPMENT						
600 LAND & STRUCTURES		(59.0)	(59.0)	(59.0)	(59.0)	
700 GRANTS, CLAIMS, ETC.						
TOTAL		(288.2)	(734.0)	(734.0)	(734.0)	0

FUNDING (Thousands of Dollars)

GENERAL FUND		(288.2)	(734.0)	(734.0)	(734.0)	0
FEDERAL FUNDS						
OTHER (Specify Fund Source)						


POSITIONS

FULL TIME		14/42mm	14/168mm	14/168mm	14/168mm	0
PART TIME		9/10mm	9/38mm	9/38mm	9/38mm	0
TEMPORARY						

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

Suspension of the Alaska Net Income Tax would reduce the number of Administrative Services' positions from 63 to 37. The PFT positions would reduce from 46 to 32. The 14 PPT positions would reduce to 5 and the three CETA positions would be deleted. Administrative Services would continue to serve about 290 employees. Processing work would include individual returns and receipts to tax years 1979 and prior, and other on-going tax and license programs. The audit and compliance effort continued by the Department on individual tax obligations prior to 1980 would be supported.

Suspension of school tax (AS 43.45) must also occur to realize this savings.

IV. DATE March 6, 1980 PREPARED BY 
P. A. Wall
 AGENCY Revenue
 Original: Legislative Finance PHONE 465-2313
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 696
 Title Suspending the Individual Net Income Tax; Providing for Payments to State Residents
 Requested by House State Affairs Date 3-4-80

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
 Program Category Affected _____ General Government _____
 BRU, Program, or Subprogram(s) Affected _____ Administration & Support, Management Services _____
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		314.2	319.0	341.3	122.0	
200 TRAVEL						
300 CONTRACTUAL		393.9	215.0	230.0	123.1	
400 COMMODITIES		5.0	2.7	2.9	1.6	
500 EQUIPMENT						
600 LAND & STRUCTURES		45.0	48.1	51.5	27.5	
700 GRANTS, CLAIMS, ETC.						
TOTAL		758.1	584.0	625.7	274.2	

FUNDING (Thousands of Dollars)

GENERAL FUND		758.1	584.0	625.7	274.2	
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

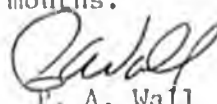
FULL TIME		11/66mm	11/132mm	11/132mm	11/66mm	
PART TIME		27/92mm	5/25mm	5/25mm	5/25mm	
TEMPORARY						

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

Three separate procedures will operate in FY 81: (1) FY 80 withheld tax will be refunded and the cost of doing it is contained in our FY 81 Budget Request; (2) the first residency payments for the period 1/1/75 - 12/31/79 must be made by 10/15/80; and (3) the system to make residency payments for the period 1/1/75 - 12/31/80 must be in place with payments being made.

This fiscal note contains a one-time cost of \$341.0, including 22 PPT positions and 67 man months to process the estimated 300,000 payments for the period 1/1/75 - 12/31/79.

This fiscal note also contains the on-going costs of producing payments each year. The FY 81 personnel costs are for six months.

IV. DATE March 6, 1980 PREPARED BY 
P. A. Wall
 AGENCY Revenue
 Original: Legislative Finance PHONE 465-2313
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 696
 Title An Act suspending the individual net income tax; providing for
~~Expenditures~~ payments to state residents. Date 3/5/80
 Requested by: House State Affairs Committee

NOTE: This Fiscal Note relates to the new proposed residency credit only.

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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		49.6	500.7	500.7	500.7	
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		49.6	500.7	500.7	500.7	

FUNDING (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND		49.6	500.7	500.7	500.7	
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS


	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
FULL TIME			17	17	17	
PART TIME		7	3	8	8	
TEMPORARY						

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

See attached memorandum to R. D. Stevenson dated 3/5/80.

NOTE: This Fiscal Note relates to the new proposed residency credit only.

IV. DATE March 5, 1980

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

MEMORANDUM

TO: R. D. Stevenson
Special Assistant
Department of Revenue

DATE: March 5, 1980

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: CSHB No. 696

In order to ensure that the impact of this bill is clearly understood, I have separated the two major provisions into two separate Fiscal Notes. This Fiscal Note deals with the effect on the Audit Division staff from the suspension of the individual income tax. Anyone reviewing this Fiscal Note should also see the Note prepared which will deal with the new proposed residency credit.

The proposed bill would suspend the individual income tax, effective January 1, 1980. It also provides that we will refund to each individual the amount of tax withheld from them up to the effective date of the legislation. These requirements will necessitate that my full current staff be funded through FY 81.

For FY 82 and thereafter, until the income tax is brought back into effect, there would be a reduction in staff in this division of seventeen permanent full time positions and four seasonal positions. These positions represent the number of individuals directly involved in the processing of individual income tax returns and related functions. The only other potential reductions in operating expenses would be in the contracted services and commodities areas; however, it is difficult to determine exactly what that reduction would be at this time and it is assumed that the costs related to the residency credit will be approximately equal to what might be reduced. Therefore, no fiscal impact is being shown at this time in these areas. This Fiscal Note also assumes that the Alaska school tax will be repealed at the same time that the income tax suspension goes into effect. Failure to repeal or suspend the school tax would cause a major change in this Fiscal Note.

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 696
 Title An Act suspending the individual net income tax; providing for
Repeal of by payments to state residents. Date 3/5/80
 Requested by: House State Affairs Committee

NOTE: This Fiscal Note relates to the suspension of the individual income tax only.

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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES			(453.7)	(453.7)	(453.7)	
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL			(453.7)	(453.7)	(453.7)	

FUNDING (Thousands of Dollars)

GENERAL FUND			(453.7)	(453.7)	(453.7)	
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

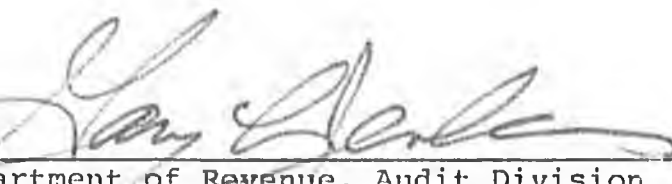
FULL TIME			(17)	(17)	(17)	
PART TIME			(4)	(4)	(4)	
TEMPORARY						

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

See attached memorandum to R. D. Stevenson dated 3/5/80.

NOTE: This Fiscal Note relates to the suspension of the individual income tax only.

IV. DATE March 5, 1980

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

MEMORANDUM

TO: R. D. Stevenson
Special Assistant
Department of Revenue

DATE: March 5, 1980

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: CSHB No. 696

In order to ensure that the impact of this bill is clearly understood, I have separated the two major provisions into two separate Fiscal Notes. This Fiscal Note deals with the effect on the Audit Division staff from the adoption of the residency credit provisions in this bill. Anyone reviewing this Fiscal Note should also see the Note prepared dealing with the suspension of the individual income tax.

The anticipated staffing needed to implement the proposed residency credits is based on an assumption that we will receive at least 400,000 claims per year.

For FY 81 we will need seven seasonal positions to handle the processing of the residency claims. Three of those positions will be needed for the processing of the claims for 1979 which will be handled during the first six months of FY 81. The four additional positions would be for the months of May and June, 1981 to handle the initial processing of claims for 1980. These positions would all be in our Error Correction Unit to handle claims which had some type of computational error on them. This additional staffing is needed because all of our current staffing will be dealing with cleaning up the individual income tax returns which are filed in FY 81 but relate to FY 80 and prior years.

The positions requested for FY 82 and subsequent years will be needed to handle the processing problems, filing of the claim forms, providing taxpayer assistance to citizens in the State, and handling of appeals from taxpayers where they feel we have not allowed the proper amount of credit.

There has been no provision made for contractual services, commodities, and equipment costs for these positions since it is anticipated that any reduction that might be made as a result of the suspension of the individual income tax will equal the supporting costs needed for the credit program.

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 696 -- State Affairs

Title An Act suspending the individual net income tax; providing for payments to state
homeless residents. Date 3/6/80

II. FISCAL DETAIL

Agency Affected _____

Program Category Affected _____

BRU, Program, or Subprogram(s) Affected _____

(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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

Millions

FUNDING (Thousands of Dollars) calendar year

	(9.14)	(10.13)	(11.51)	(12.7)		
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

The aforementioned figures are comprised of the elements indicated below

Year	Residential Fuel Expense	Conservation Capital Improvements	Political Contribution Credits	Child Care Credits
1980	7.2	.9	.676	.366
1981	7.9	.99	.390	.852
1982	8.6	1.0	.879	1.033
1983	9.3	1.1	.507	1.796

The 10% fuel credit incorporates an anticipated increase in fuel prices.

IV. DATE 3/6/80

PREPARED BY Vincent Wright

AGENCY Revenue

PHONE 465-2391

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

(continued Analysis)

The conservation credit is projected on the basis of existing law. The historical growth rate is, of course, reflected in these figures.

The political contribution credits are based on historical rates but vacillate from one year to the next because of the nature of the differing type elections.

The child care credits are estimated to be 60% of the category of Other Credits as indicated by line 15C of the State DR 600 Tax forms.

CORRECTION

THIS DOCUMENT
HAS BEEN REPHOTOGRAPHED
TO ASSURE LEGIBILITY

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 696 -- State Affairs

Title An Act suspending the individual net income tax; providing for payments to state
residents. Date 3/6/80

II. FISCAL DETAIL

Agency Affected _____

Program Category Affected _____

BRU, Program, or Subprogram(s) Affected _____

(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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

FUNDING (Millions of Dollars) calendar year

	(9.14)	(10.13)	(11.51)	(12.7)		
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

The aforementioned figures are comprised of the elements indicated below

Year	Residential Fuel Expense	Conservation Capital Improvements	Political Contribution Credits	Child Care Credits
1980	7.2	.9	.676	.366
1981	7.9	.99	.390	.852
1982	8.6	1.0	.879	1.033
1983	9.3	1.1	.507	1.796

The 10% fuel credit incorporates an anticipated increase in fuel prices.

IV. DATE 3/6/80 PREPARED BY Vincent Wright
AGENCY Revenue
PHONE 465-2391
Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)

CATEGORY: GENERAL GOVERNMENT

AGENCY: REVENUE

PROGRAM: REVENUE COLLECTION AND MANAGEMENT

BRU (s): AUDIT; PETROLEUM REVENUE; ENFORCEMENT; TREASURY MANAGEMENT; ADMINISTRATION AND SUPPORT

All Department of Revenue BRU's in the Revenue Collection and Management cover program are included herein. A major emphasis on identifying the "invisible taxpayer" is planned in the FY 81 budget, primarily in the BRUs of Audit, Enforcement, and Administration and Support.

The goals of the Audit BRU are to achieve effective compliance by taxpayers with the tax laws of Alaska, and to raise revenues through an effective audit program. The Revenue Audit staff concentrates on corporate and individual income tax, estate taxes, excise taxes, business license tax, fisheries tax, mining license tax, and the issuance of permits for games or skill or chance.

The goals of the Petroleum Revenue BRU are to administer state taxes on oil and gas production, which includes the State oil and gas property tax, oil and gas production tax and the oil and gas corporate income tax, and also to coordinate with local governments also taxing that property. The Division of Petroleum Revenue also generates revenue estimates for the State of projected oil and gas related revenues.

The goal of the Enforcement BRU is to enforce the collection of taxes from all taxpayers in a fair and equitable manner. The Division is responsible for billing and collecting all delinquent tax accounts.

The goals of the Treasury Management BRU are to manage available funds for a maximum return consistent with statutory limitations; to place general bonded debt as needed for capital projects at minimum cost to the State; and to report the management of funds in accordance with current reporting standards. The Treasury Management Division works closely with the State Bond Committee in performing these functions. Fund management is centralized for the Public Employees Retirement Fund, the Teachers Retirement Fund, and the General Fund, as well as other special funds.

COMPONENT DESCRIPTION	79 AUTH	79 FINAL	79 ACT	80 AUTH	80 SUPL	80 RP	GOVERNOR
AUDIT	2461.5	2530.6	2513.1	2691.6			3223.6
PETROLEUM REVENUE	1279.6	1240.1	1187.3	1435.0			1447.2
ENFORCEMENT	1196.5	1335.4	1324.7	1217.0			1366.3
TREASURY MANAGEMENT	1232.3	1227.9	1120.3	1357.1			1436.9
OFFICE OF THE COMMISSIONER	877.3	1077.4	1054.4	757.6			964.5
ADMINISTRATIVE SERVICES	1630.0	1783.7	1746.5	1773.6			2361.4
FISH AND GAME LICENSING	572.1	580.6	531.6	259.0			298.0
** TOTAL	9249.3	9775.7	9477.9	9490.9			11097.9
** CHANGE VERSUS 80 AUTH							16.9%
OBJECT DESCRIPTION							
PERS. SERV.	6294.0	6685.5	6654.2	6784.4			7519.5
TRAVEL	336.8	333.8	316.3	315.7			419.6
CONTRACTUAL	2218.2	2320.1	2075.1	2031.5			2728.1
COMMODITIES	68.5	69.3	59.0	58.2			80.9
EQUIPMENT	23.5	58.7	65.3				37.0
LANDS/BLDGS	308.3	308.3	308.0	301.1			312.8
FUNDING SOURCE							
GENERAL FUND	8446.3	9040.7	8835.4	8956.9			10520.7
PGM RECEIPTS	308.0	240.0	217.5				577.2
OTHER FUNDS	495.0	495.0	425.0	534.0			
** GENERAL FUND CHANGE VS. 80 AUTH							17.4%
POSITIONS							
FULL-TIME	220.0	220.0	220.0	224.0			237.0
PART-TIME	8.0	8.0	8.0	8.0			21.0
TEMPORARY	14.0	14.0	14.0	13.0			
STAFF MONTHS	2715.1	2715.1	2715.1	2784.0			2944.2

(continued Analysis)

The conservation credit is projected on the basis of existing law. The historical growth rate is, of course, reflected in these figures.

The political contribution credits are based on historical rates but vacillate from one year to the next because of the nature of the differing type elections.

The child care credits are estimated to be 60% of the category of Other Credits as indicated by line 15C of the State DR 600 Tax forms.



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

3/20/90
Date

(11)

COMMITTEE REPORT

HOUSE

3/6/80

FURTHER:

Date: _____

Mr. Speaker:

The Committee on FINANCE has had HB 697

"An Act creating the fisheries education steering committee; and providing for an effective 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

(9)

COMMITTEE REPORT

HOUSE

3/6

2/8/80

FURTHER: FINANCE

Date: 2/26/80

Mr. Speaker:

The Committee on RESOURCES has had HB 697

"An Act creating the fisheries education steering committee; and providing for an effective 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 697 same title
 new title
- and recommends DO PASS
- AND attaches a "Letter of Intent" ⁽²⁾ New Fiscal Note S
- reports it back without recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

B. Wile
Rick Halford
Bob (Harrison)
John Adams
Paul F. Zandt
Alvin Osterback
John B. Miller
Gene E. ...

MEMBERS HAVING
OTHER RECOMMENDATIONS:

Alvin Osterback
 CHAIRMAN

7890

vaasa

letter + 27 notes

Original sponsors: Osterback, Fuller
and Phillips

Offered: 3/6/80
Referred: Finance

1 IN THE HOUSE

BY THE RESOURCES COMMITTEE

2 CS FOR HOUSE BILL NO. 697

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act creating the fisheries education steering com-
7 mittee; and providing for an effective date."

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

9 * Section 1. (a) There is established in the Department of Education the
10 Fisheries Education Steering Committee consisting of 10 members as follows:

11 (1) one member from the Department of Commerce and Economic
12 Development selected by the commissioner of commerce and economic develop-
13 ment;

14 (2) three members representing the seafood processing industry in
15 Alaska selected by the governor;

16 (3) three members representing the commercial fishing industry in
17 Alaska selected by the governor;

18 (4) three Alaska educators with fisheries education experience,
19 two of whom are selected by the commissioner of education and one of whom is
20 selected by the Board of Regents of the University of Alaska.

21 (b) The commissioner of education shall provide assistance to the
22 Fisheries Education Steering Committee as the commissioner considers appro-
23 priate.

24 (c) The purpose of the Fisheries Education Steering Committee is to

25 (1) provide the legislature with a description of the needs of the
26 fisheries industry and of fisheries users for practical fisheries education;
27 and

28 (2) recommend methods for managing these needs taking into con-
29 sideration the existing and developing fisheries education offered by Alaska

1 educational institutions.

2 (d) The Fisheries Education Steering Committee shall conduct a study of
3 the feasibility of providing a program of practical fisheries education for
4 Alaska residents. The committee shall consider including vocational, tech-
5 nical and management training in the program, as well as economic incentives
6 for program participants who remain in Alaska. The committee shall also make
7 suggestions on the form of the program and on the most appropriate method for
8 implementing the program. The committee shall prepare a report summarizing
9 its study and shall distribute copies of the report to the governor, the
10 commissioner of education, and the legislature no later than March 1, 1981.

11 (e) After distributing its report under (d) of this section, the Fish-
12 eries Education Steering Committee shall (1) assist the legislature in review-
13 ing its recommendations; (2) monitor the implementation of programs enacted
14 by the legislature as a result of its recommendations; and (3) prepare a
15 report and distribute a copy of the report to the legislature no later than
16 January 31 of each year. The report shall include an analysis of the programs
17 implemented as a result of the committee's recommendations and other recommen-
18 dations the committee considers appropriate.

19 (f) Members of the Fisheries Education Steering Committee serve without
20 compensation but are entitled to per diem and travel expenses as provided by
21 law for boards and commissions.

22 (g) The existence of the Fisheries Education Steering Committee is
23 terminated February 1, 1983.

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

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7890

Vassar

Introduced: 2/8/80
Referred: Resources and
Finance

1 IN THE HOUSE

BY OSTERBACK, FULLER AND PHILLIPS

2 HOUSE BILL NO. 697

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act creating the fisheries education steering com-
7 mittee; and providing for an effective date."

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

9 * Section 1. (a) There is established in the Department of Education the
10 Fisheries Education Steering Committee consisting of nine members as follows:

11 (1) one member from the office of fisheries development (AS 44.-
12 33.502) selected by the head of the office of fisheries development;

13 (2) two members representing the seafood processing industry in
14 Alaska selected by the governor;

15 (3) three members representing the commercial fishing industry in
16 Alaska selected by the governor;

17 (4) three Alaska teachers appointed by the commissioner of educa-
18 tion.

19 (b) The commissioner of education shall provide assistance to the
20 Fisheries Education Steering Committee as the commissioner considers appro-
21 priate.

22 (c) The Fisheries Education Steering Committee shall conduct a study of
23 the feasibility of providing a program of practical fisheries education,
24 including vocational and management training, to Alaska residents and the
25 feasibility of offering that program on a highly competitive basis with
26 substantial economic incentives for program participants who remain in Alaska
27 after the conclusion of the program. The committee shall also make sugges-
28 tions on the form of the program and on the most appropriate method for
29 implementing the program. The committee shall prepare a report summarizing

COMMITTEE COPY

-1-

HB 697

1 its study and shall distribute copies of the report to the governor, the
2 commissioner of education, and the legislature no later than February 1,
3 1981.

4 (d) Members of the Fisheries Education Steering Committee serve without
5 compensation but are entitled to per diem and travel expenses as provided by
6 law for boards and commissions.

7 (e) The Fisheries Education Steering Committee terminates February 1,
8 1981.

9 * Sec. 2. This Act takes effect on the effective date of a version of an
10 Act entitled "An Act establishing the office of fisheries development."
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Alaska House of Representatives



COMMITTEE ON NATURAL RESOURCES
POUCH V • JUNEAU, ALASKA 99811

February 26, 1980

CSHB 697

LETTER OF INTENT BY THE HOUSE RESOURCES COMMITTEE

CSHB 697 Section 1 (a)(1) states that one member of the Fisheries Educations Steering Committee is from the Department of Commerce and Economic Development and selected by the Commissioner. It is the intention of the House Resources Committee that if and when there is established within the Commerce Department an Office of Fisheries Development, the member of the Fisheries Education Steering Committee selected from the Commerce Department shall be from that Office of Fisheries Development and selected by the head of the Office of Fisheries Development.

Signed,

A handwritten signature in cursive script, appearing to read "Alvin Osterback".

Representative Alvin Osterback,
Chairman, House Resources Committee

CO-CHAIRMEN

REP. ALVIN OSTERBACK (425.3715) • REP. BILL MILES (425.3779)

VICE-CHAIRMAN

REP. FRED ZHAROFF

REP. PAT CARNEY • REP. C. V. "CHAT" CHATTERTON • REP. SAM COTTEN
REP. DICK ELIASON • REP. JACK FULLER • REP. RICK HALFORD

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. H.B. 697

Title Fisheries Education Steering Committee

Requested by Osterback, Fuller and Phillips

Date 2/8/80

II. FISCAL DETAIL

Agency Affected Department of Education

Program Category Affected Adult and Continuing Education

BRU, Program, or Subprogram(s) Affected Adult Education and Vocational Training

(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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL		27.0	30.0	33.3	37.0	41.1
300 CONTRACTUAL		30.0	33.3	37.0	41.1	45.6
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		57.0	63.3	70.3	78.1	86.7

FUNDING (Thousands of Dollars)

GENERAL FUND		57.0	63.3	70.3	78.1	86.7
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME		-0-				
PART TIME						
TEMPORARY						

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

- I. Section 1(a) - Assume six meetings for Education Steering Committee per year - 9 members
 - Object Code 200 Travel - \$250 x 9 members x 6 meetings = \$13,500
 - Per Diem - \$250 x 9 members x 6 meetings = \$13,500
 - Total 200 \$27,000
- II. Section 1(c) - Object Code 300 Contractual Services 30.0
This would permit the Department of Education, on behalf of the Steering Committee, to contract for whatever consultant work required to accomplish the task.
FY-81 impact 57.0
- III. Assume 11% inflation in succeeding fiscal years.

IV. DATE 2/13/80

PREPARED BY Willa Johnson

AGENCY Department of Education

PHONE 465-2800

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. Committee substitute for H. B. 697
 Title Fisheries Education Steering Committee
 Requested by Osterback, Fuller and Phillips Date 2/8/80
 revised 2/26/80

II. FISCAL DETAIL

Agency Affected Department of Education
 Program Category Affected Adult and Continuing Education
 BRU, Program, or Subprogram(s) Affected Adult Education and Vocational Training
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL		36.0	40.0	44.4	49.3	54.7
300 CONTRACTUAL		30.0	33.3	37.0	41.1	45.6
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		66.0	73.3	81.4	90.4	100.3

FUNDING (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND		66.0	73.3	81.4	90.4	100.3
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME		-0-				
PART TIME						
TEMPORARY						

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

- I. Section 1(a) - Assume eight meetings for Education Steering Committee per year - 9 member
 Object Code 200 Travel - \$250 x 9 members x 8 meetings = \$18,000
 Per Diem - \$250 x 9 members x 8 meetings = \$18,000
 Total 200 \$36,000
- II. Section 1(c) - Object Code 300 Contractual Services 30.0
 This would permit the Department of Education, on behalf of the Steering Committee, to contract for whatever consultant work required to accomplish the task.
 FY-81 impact 57.0
- III. Assume 11% inflation in succeeding fiscal years.

IV. DATE 2/13/80

PREPARED BY *Paul M. ...*
 AGENCY Department of Education

Original: Legislative Finance
 cc: Budget and Measurement
 Anne Sporn (First Legislator Named)

PHONE 465-2300

ALASKA STATE LEGISLATURE

ELEVENTH Legislature SECOND Session

HOUSE BILL NO. 697

By OSTERBACK, FULLER AND. PHILLIPS

"An Act creating the fisheries education steering committee; and providing for an effective date."

Fisheries education steering committee

Introduced in the House 2/8, 19.80

HISTORY IN THE HOUSE

19 80	Read first time and referred to Committee on Resources and Finance										
Feb. 8	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										
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	Reconsideration										
	<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										
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
PASS	Effective Date										
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Excused	Excused										
	Reconsideration										
	<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										
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.

Alaska House of Representatives



COMMITTEE ON NATURAL RESOURCES
FOUCH V • JUNEAU, ALASKA 99811

February 26, 1980

CSHB 697

LETTER OF INTENT BY THE
HOUSE RESOURCES COMMITTEE

CSHB 697 Section 1 (a)(1) states that one member of the Fisheries Educations Steering Committee is from the Department of Commerce and Economic Development and selected by the Commissioner. It is the intention of the House Resources Committee that if and when there is established within the Commerce Department an Office of Fisheries Development, the member of the Fisheries Education Steering Committee selected from the Commerce Department shall be from that Office of Fisheries Development and selected by the head of the Office of Fisheries Development.

Signed,

A handwritten signature in cursive script, appearing to read "Alvin Osterback".

Representative Alvin Osterback,
Chairman, House Resources Committee

CC-CHAIRMEN

REP ALVIN OSTERBACK (465-3715) • REP BILL MILES (465-3772)

VICE-CHAIRMAN

REP FRED ZHAROFF

REP FAT CARNEY • REP C V CHAT CHATTERTON • REP SAM COTTEN
REP DICK ELIASON • REP JACK FULLER • REP RICK HALFORD

Introduced: 2/8/80
Referred: Resources and
Finance

1 IN THE HOUSE

BY OSTERBACK, FULLER AND PHILLIPS

2 HOUSE BILL NO. 697

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act creating the fisheries education steering com-
7 mittee; and providing for an effective date."

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

9 * Section 1. (a) There is established in the Department of Education the
10 Fisheries Education Steering Committee consisting of nine members as follows:

11 (1) one member from the office of fisheries development (AS 44.-
12 33.502) selected by the head of the office of fisheries development;

13 (2) two members representing the seafood processing industry in
14 Alaska selected by the governor;

15 (3) three members representing the commercial fishing industry in
16 Alaska selected by the governor;

17 (4) three Alaska teachers appointed by the commissioner of educa-
18 tion.

19 (b) The commissioner of education shall provide assistance to the
20 Fisheries Education Steering Committee as the commissioner considers appro-
21 priate.

22 (c) The Fisheries Education Steering Committee shall conduct a study of
23 the feasibility of providing a program of practical fisheries education,
24 including vocational and management training, to Alaska residents and the
25 feasibility of offering that program on a highly competitive basis with
26 substantial economic incentives for program participants who remain in Alaska
27 after the conclusion of the program. The committee shall also make sugges-
28 tions on the form of the program and on the most appropriate method for
29 implementing the program. The committee shall prepare a report summarizing

1 its study and shall distribute copies of the report to the governor, the
2 commissioner of education, and the legislature no later than February 1,
3 1981.

4 (d) Members of the Fisheries Education Steering Committee serve without
5 compensation but are entitled to per diem and travel expenses as provided by
6 law for boards and commissions.

7 (e) The Fisheries Education Steering Committee terminates February 1,
8 1981.

9 * Sec. 2. This Act takes effect on the effective date of a version of an
10 Act entitled "An Act establishing the office of fisheries development."

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Original sponsors: Osterback, Fuller
and Phillips

Offered: 3/6/80
Referred: Finance

1 IN THE HOUSE

BY THE RESOURCES COMMITTEE

2 CS FOR HOUSE BILL NO. 697

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act creating the fisheries education steering com-
7 mittee; and providing for an effective date."

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

9 * Section 1. (a) There is established in the Department of Education the
10 Fisheries Education Steering Committee consisting of 10 members as follows:

11 (1) one member from the Department of Commerce and Economic
12 Development selected by the commissioner of commerce and economic develop-
13 ment;

14 (2) three members representing the seafood processing industry in
15 Alaska selected by the governor;

16 (3) three members representing the commercial fishing industry in
17 Alaska selected by the governor;

18 (4) three Alaska educators with fisheries education experience,
19 two of whom are selected by the commissioner of education and one of whom is
20 selected by the Board of Regents of the University of Alaska.

21 (b) The commissioner of education shall provide assistance to the
22 Fisheries Education Steering Committee as the commissioner considers appro-
23 priate.

24 (c) The purpose of the Fisheries Education Steering Committee is to

25 (1) provide the legislature with a description of the needs of the
26 fisheries industry and of fisheries users for practical fisheries education;
27 and

28 (2) recommend methods for managing these needs taking into con-
29 sideration the existing and developing fisheries education offered by Alaska

1 educational institutions.

2 (d) The Fisheries Education Steering Committee shall conduct a study of
3 the feasibility of providing a program of practical fisheries education for
4 Alaska residents. The committee shall consider including vocational, tech-
5 nical and management training in the program, as well as economic incentives
6 for program participants who remain in Alaska. The committee shall also make
7 suggestions on the form of the program and on the most appropriate method for
8 implementing the program. The committee shall prepare a report summarizing
9 its study and shall distribute copies of the report to the governor, the
10 commissioner of education, and the legislature no later than March 1, 1981.

11 (e) After distributing its report under (d) of this section, the Fish-
12 eries Education Steering Committee shall (1) assist the legislature in review-
13 ing its recommendations; (2) monitor the implementation of programs enacted
14 by the legislature as a result of its recommendations; and (3) prepare a
15 report and distribute a copy of the report to the legislature no later than
16 January 31 of each year. The report shall include an analysis of the programs
17 implemented as a result of the committee's recommendations and other recommen-
18 dations the committee considers appropriate.

19 (f) Members of the Fisheries Education Steering Committee serve without
20 compensation but are entitled to per diem and travel expenses as provided by
21 law for boards and commissions.

22 (g) The existence of the Fisheries Education Steering Committee is
23 terminated February 1, 1983.

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

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. H.B. 697
Title Fisheries Education Steering Committee
Requested by Osterback, Fuller and Phillips Date 2/8/80

II. FISCAL DETAIL

Agency Affected Department of Education
Program Category Affected Adult and Continuing Education
BRU, Program, or Subprogram(s) Affected Adult Education and Vocational Training
(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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL		27.0	30.0	33.3	37.0	41.1
300 CONTRACTUAL		30.0	33.3	37.0	41.1	45.6
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		57.0	63.3	70.3	78.1	86.7

FUNDING (Thousands of Dollars)

GENERAL FUND		57.0	63.3	70.3	78.1	86.7
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME		-0-				
PART TIME						
TEMPORARY						

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

- I. Section 1(a) - Assume six meetings for Education Steering Committee per year - 9 members
 Object Code 200 Travel - \$250 x 9 members x 6 meetings = \$13,500
 Per Diem - \$250 x 9 members x 6 meetings = \$13,500
 Total 200 \$27,000
- II. Section 1(c) - Object Code 300 Contractual Services 30.0
 This would permit the Department of Education, on behalf of the Steering Committee, to contract for whatever consultant work required to accomplish the task.
 FY-81 impact 57.0
- III. Assume 11% inflation in succeeding fiscal years.

IV. DATE 2/13/80 PREPARED BY William Osterback
AGENCY Department of Education
PHONE 465-2800

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

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

HB 697

FISCAL NOTE

I. REQUEST

Bill/Resolution No. H.B. 697
 Title Fisheries Education Steering Committee
 Requested by Osterback, Fuller and Phillips Date 2/8/80

II. FISCAL DETAIL

Agency Affected Department of Education
 Program Category Affected Adult and Continuing Education
 BRU, Program, or Subprogram(s) Affected Adult Education and Vocational Training
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL		27.0	30.0	33.3	37.0	41.1
300 CONTRACTUAL		30.0	33.3	37.0	41.1	45.6
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		57.0	63.3	70.3	78.1	86.7

FUNDING (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND		57.0	63.3	70.3	78.1	86.7
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
FULL TIME		-0-				
PART TIME						
TEMPORARY						

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

- I. Section 1(a) - Assume six meetings for Education Steering Committee per year - 9 members:
 Object Code 200 Travel - \$250 x 9 members x 6 meetings = \$13,500
 Per Diem - \$250 x 9 members x 6 meetings = \$13,500
 Total 200 \$27,000
- II. Section 1(c) - Object Code 300 Contractual Services 30.0
 This would permit the Department of Education, on behalf of the Steering Committee, to contract for whatever consultant work required to accomplish the task.
 FY-81 impact 57.0
- II. Assume 11% inflation in succeeding fiscal years.

IV. DATE 2/13/80 PREPARED BY William A. Thomas
 AGENCY Department of Education
 PHONE 465-2800
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)



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

3/20/90
Date

Originals

Introduced: 2/11/80
Referred: State Affairs and
Finance

BY MUNSON, BEIRNE, BETTISWORTH,
BUCHHOLDT, GUY, HAUGEN, HURLBERT,
MCKINNON, MOSS, OSTERBACK, PARR
AND ROGERS

1 IN THE HOUSE

2 HOUSE BILL NO. 700

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxes, reducing individual income
7 tax rates, and repealing the school tax; and providing
8 for an effective date."

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

10 * Section 1. AS 43.20.011(a) is repealed and re-enacted to read:

11 (a) There is imposed for each taxable year upon the taxable income
12 of every resident, nonresident, and part-year resident individual and
13 fiduciary of the state, except those qualifying for the rates in (b) or
14 (c) of this section, taxes computed according to the following table:

15 If the taxable income is:	Then the tax is:
16 Not over \$4,000	No tax
17 Over \$4,000 but not over 18 \$6,000	0.5 percent of the taxable income over \$4,000
19 Over \$6,000 but not over 20 \$10,000	\$10 plus 1.0 percent of excess over \$6,000
21 Over \$10,000 but not over 22 \$14,000	\$50 plus 1.5 percent of excess over \$10,000
23 Over \$14,000 but not over 24 \$18,000	\$110 plus 2.0 percent of excess over \$14,000
25 Over \$18,000 but not over 26 \$24,000	\$190 plus 2.5 percent of excess over \$18,000
27 Over \$24,000 but not over 28 \$30,000	\$340 plus 3.0 percent of excess over \$24,000
29 Over \$30,000 but not over	\$520 plus 3.5 percent of

1	\$36,000	excess over \$30,000
2	Over \$36,000 but not over	\$730 plus 4.0 percent of
3	\$42,000	excess over \$36,000
4	Over \$42,000 but not over	\$970 plus 4.5 percent of
5	\$50,000	excess over \$42,000
6	Over \$50,000 but not over	\$1,330 plus 5.0 percent of
7	\$60,000	excess over \$50,000
8	Over \$60,000 but not over	\$1,830 plus 5.5 percent of
9	\$75,000	excess over \$60,000
10	Over \$75,000 but not over	\$2,655 plus 6.0 percent of
11	\$100,000	excess over \$75,000
12	Over \$100,000 but not over	\$4,155 plus 6.5 percent of
13	\$150,000	excess over \$100,000
14	Over \$150,000 but not over	\$7,405 plus 7.0 percent of
15	\$200,000	excess over \$150,000
16	Over \$200,000	\$10,905 plus 7.5 percent of
17		excess over \$200,000

18 * Sec. 2. AS 43.20.011(b) is repealed and re-enacted to read:

19 (b) There is imposed for each taxable year upon the taxable income
20 of every resident, nonresident and part-year resident married individual
21 who makes a single return jointly with his spouse (as provided in sec-
22 tion 6013 of the Internal Revenue Code, 26 U.S.C. sec. 6013) and upon
23 every resident, nonresident and part-year resident surviving spouse (as
24 defined in section 2(a) of the Internal Revenue Code, 26 U.S.C. 2(a))
25 taxes computed according to the following table:

26	If the taxable income is:	Then the tax is:
27	Not over \$8,000	No tax
28	Over \$8,000 but not over	0.5 percent of the taxable
29	\$12,000	income over \$8,000

1	Over \$12,000 but not over	\$20 plus 1.0 percent of
2	\$20,000	excess over \$12,000
3	Over \$20,000 but not over	\$100 plus 1.5 percent of
4	\$28,000	excess over \$20,000
5	Over \$28,000 but not over	\$220 plus 2.0 percent of
6	\$36,000	excess over \$28,000
7	Over \$36,000 but not over	\$380 plus 2.5 percent of
8	\$48,000	excess over \$36,000
9	Over \$48,000 but not over	\$680 plus 3.0 percent of
10	\$60,000	excess over \$48,000
11	Over \$60,000 but not over	\$1,040 plus 3.5 percent of
12	\$72,000	excess over \$60,000
13	Over \$72,000 but not over	\$1,460 plus 4.0 percent of
14	\$84,000	excess over \$72,000
15	Over \$84,000 but not over	\$1,940 plus 4.5 percent of
16	\$100,000	excess over \$84,000
17	Over \$100,000 but not over	\$2,660 plus 5.0 percent of
18	\$120,000	excess over \$100,000
19	Over \$120,000 but not over	\$3,660 plus 5.5 percent of
20	\$150,000	excess over \$120,000
21	Over \$150,000 but not over	\$5,310 plus 6.0 percent of
22	\$200,000	excess over \$150,000
23	Over \$200,000 but not over	\$8,310 plus 6.5 percent of
24	\$300,000	excess over \$200,000
25	Over \$300,000 but not over	\$15,220 plus 7.0 percent of
26	\$400,000	excess over \$300,000
27	Over \$400,000	\$22,220 plus 7.5 percent of
28		excess over \$400,000

* Sec. 3. AS 43.20.011(c) is repealed and re-enacted to read:

1 (c) There is imposed for each taxable year upon the taxable income
2 of every resident, nonresident and part-year resident head of a house-
3 hold (as defined in section 2(b) of the Internal Revenue Code (26 U.S.C.
4 2(b)) taxes computed according to the following table:

5 If the taxable income is:	6 Then the tax is:
7 Not over \$6,000	8 No tax
9 Over \$6,000 but not over 10 \$9,000	11 0.5 percent of the taxable 12 income over \$6,000
13 Over \$9,000 but not over 14 \$15,000	15 \$15 plus 1.0 percent of 16 excess over \$9,000
17 Over \$15,000 but not over 18 \$21,000	19 \$75 plus 1.5 percent of 20 excess over \$15,000
21 Over \$21,000 but not over 22 \$27,000	23 \$165 plus 2.0 percent of 24 excess over \$21,000
25 Over \$27,000 but not over 26 \$36,000	27 \$285 plus 2.5 percent of 28 excess over \$27,000
29 Over \$36,000 but not over \$45,000	\$510 plus 3.0 percent of excess over \$36,000
Over \$45,000 but not over \$54,000	\$780 plus 3.5 percent of excess over \$45,000
Over \$54,000 but not over \$63,000	\$1,095 plus 4.0 percent of excess over \$54,000
Over \$63,000 but not over \$75,000	\$1,455 plus 4.5 percent of excess over \$63,000
Over \$75,000 but not over \$90,000	\$1,995 plus 5.0 percent of excess over \$75,000
Over \$90,000 but not over \$120,000	\$2,745 plus 5.5 percent of excess over \$90,000
Over \$120,000 but not over	\$4,395 plus 6.0 percent of

1	\$160,000	excess over \$120,000
2	Over \$160,000 but not over	\$6,795 plus 6.5 percent of
3	\$225,000	excess over \$160,000
4	Over \$225,000 but not over	\$11,020 plus 7.0 percent of
5	\$300,000	excess over \$225,000
6	Over \$300,000	\$16,270 plus 7.5 percent of
7		excess over \$300,000

8 * Sec. 4. AS 43.20.021(d) is repealed and re-enacted to read:

- 9 (d) In computing Alaska income tax,
- 10 (1) eight percent of a credit allowed to an individual or
- 11 fiduciary under the Internal Revenue Code may be claimed as a credit
- 12 against the tax payable under this chapter by the individual or fidu-
- 13 ciary;
- 14 (2) 18 percent of a credit allowed to a corporation under the
- 15 Internal Revenue Code may be claimed as a credit against the tax payable
- 16 under this chapter by the corporation.

17 * Sec. 5. AS 43.45 is repealed.

18 * Sec. 6. This Act applies to tax years beginning after December 31,

19 1980.

20 * Sec. 7. This Act takes effect January 1, 1981.

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Original sponsors: Munson, Beirne,
Bettisworth, et al

Offered: 3/20/80
Referred: Finance

1 IN THE HOUSE

BY THE STATE AFFAIRS COMMITTEE

2 CS FOR HOUSE BILL NO. 700

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act repealing the school tax; providing for refund
7 of school tax payments for 1980; and providing for an
8 effective date."

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

10 * Section 1. AS 43.45 is repealed.

11 * Sec. 2. Section 1 of this Act is retroactive to January 1, 1980 and
12 applies to tax years beginning after December 31, 1979.

13 * Sec. 3. (a) The Department of Revenue shall refund to the taxpayer the
14 tax which was withheld for tax year 1980 by an employer and paid to the
15 department under AS 43.45.010(c).

16 (b) Each employer shall refund to an employee or other taxpayer the tax
17 withheld by him for tax year 1980 but not paid to the Department of Revenue
18 under AS 43.45.010(c).

19 (c) Other tax money paid to the Department of Revenue under AS 43.45
20 for the 1980 tax year shall be refunded to the taxpayer who made the payment.

21 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-
22 070(c).

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 700
 Title An Act repealing the school tax payments for 1980
 Requested by House Finance Committee Date 3/21/80

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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND		-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

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

This bill will repeal the Alaska school tax and provides for the Department of Revenue to refund any school tax withheld for 1980 back to each taxpayer. There should not be any additional administrative cost for Audit Division resulting from the refund of this tax.

IV. DATE March 21, 1980 PREPARED BY _____
 AGENCY Department of Revenue, Audit Division
 Original: Legislative Finance PHONE 465-2320
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 700
 Title Repealing the school tax; providing for refund of school tax payments for 1980
 Requested by _____ Date 3/21/80

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
 Program Category Affected General Government
 BRU, Program, or Subprogram(s) Affected Administration and Support, Management Services
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		76.6				
200 TRAVEL						
300 CONTRACTUAL		45.9				
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		122.5				

FUNDING (Thousands of Dollars)

GENERAL FUND		122.5				
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME		9/43 mm				
TEMPORARY						

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

The Bill repeals school tax effective December 31, 1979. The Department is directed to refund withheld or paid school tax for 1980. Employers are directed to refund withheld school tax which has not been paid to the Department.

Assumptions:

A total of 187,500 school tax refunds are assumed. The Department would require employers to reconcile early and use the information provided by employers as the basis for refunding. The withholding statements received with the employer reconciliation will be batched, data captured, and processed as a second refund system this year. (continued on next page)

IV. DATE March 26, 1980 PREPARED BY Philip A. Wall
 AGENCY Department of Revenue
 Original: Legislative Finance PHONE 465-2313
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

Program Summary:

The withholding statements received with the employer reconciliation will be batched, data captured and processed as another 1980 refund system. Computer and manual checking will be required to identify and refund estimated tax payments. The data capture will be simplified to social security number, name and address and school tax amount paid. Systems Analyst/programming support is needed for the data capture, processing reporting, file updating and warrant writing system. Staff will be needed for the data capture, batch, warrant release and related work. Existing staff will provide the technical direction and supervision required.

<u>Positions:</u>	One PPT Systems Analyst, R 18, 3 mo. @ \$2,465 mo.	= 7.4	
	Benefits - 1.1, FICA - .5, H.I. - .4	=	2.0
	Eight PPT Tax Scanners, R 8, 5 mo. @ \$1,277 mo.	= 51.1	
	Benefits - 7.6, FICA - 3.4, H.I. - 5.1	= 16.1	
	Other costs: Warrants 187,500 @ \$35 M	= 6.6	
	Envelopes 187,500 @ \$11.54 M	= 2.2	
	Postage 187,500 x .15 each	= 28.1	
	Misc. Reconciliation forms, etc.	= 3.5	
	Data Processing Chargeback	= 3.0	
	Toll Calls	= 2.5	

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. CS for House Bill No. 700
 Title An Act Repealing The School Tax
 Requested by House State Affairs Committee Date 3/21/80

II. FISCAL DETAIL
 Agency Affected _____
 Program Category Affected _____
 BRU, Program, or Subprogram(s) Affected _____
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

FUNDING (~~Thousands~~ ^{Millions} of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND	-0-	(\$4.5)	(\$2.8)	(\$2.9)	(\$3.0)	(\$3.1)
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
FULL TIME						
PART TIME						
TEMPORARY						

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

It is assumed that no 1980 refunds will be made prior to July 1, 1980 and therefore the FY 81 estimated revenue loss is attributed to the six quarters from January 1, 1980 through June 30, 1981.

IV. DATE 3/21/80 PREPARED BY Bill Yankee
 AGENCY Research
 PHONE 465-2390
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 700
 Title An Act Repealing The School Tax
 Requested by, House State Affairs Committee Date 3/21/80

II. FISCAL DETAIL

Agency Affected _____
 Program Category Affected _____
 BRU, Program, or Subprogram(s) Affected _____
 (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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

FUNDING ^{Millions} (Thousands of Dollars)

GENERAL FUND	-0-	(\$4.5)	(\$2.8)	(\$2.9)	(\$3.0)	(\$3.1)
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

It is assumed that no 1980 refunds will be made prior to July 1, 1980 and therefore the FY 81 estimated revenue loss is attributed to the six quarters from January 1, 1980 through June 30, 1981.

IV. DATE 3/21/80 PREPARED BY Beel Yankoo
 AGENCY Research
 PHONE 465-2390
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 700

Title An Act repealing the school tax payments for 1980

Requested by House Finance Committee

Date 3/21/80

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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND		-0-	0	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

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

This bill will repeal the Alaska school tax and provides for the Department of Revenue to refund any school tax withheld for 1980 back to each taxpayer. There should not be any additional administrative cost for Audit Division resulting from the refund of this tax.

IV. DATE March 21, 1980

PREPARED BY _____

AGENCY Department of Revenue, Audit Division

Original: Legislative Finance

PHONE 465-2320

cc: Budget and Management

Prime Sponsor (First Legislator Named)

CORRECTION

THIS DOCUMENT
HAS BEEN REPHOTOGRAPHED
TO ASSURE LEGIBILITY

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 700
 Title An Act Repealing The School Tax
 Requested by House State Affairs Committee Date 3/21/80

II. FISCAL DETAIL

Agency Affected _____
 Program Category Affected _____
 BRU, Program, or Subprogram(s) Affected _____
 (Note: If more than one budget componer. is affected. separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS. CLAIMS. ETC.						

TOTAL

FUNDING ^{Millions} (Thousands of Dollars)

GENERAL FUND	-0-	(\$4.5)	(\$2.8)	(\$2.9)	(\$3.0)	(\$3.1)
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

It is assumed that no 1980 refunds will be made prior to July 1, 1980 and therefore the FY 81 estimated revenue loss is attributed to the six quarters from January 1, 1980 through June 30, 1981.

IV. DATE 3/21/80

PREPARED BY Bill Yunker
 AGENCY Research
 PHONE 465-2390

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

AGENCY: REVENUE

All Department of Revenue BRU's in the Revenue Collection and Management cover program are included herein. A major emphasis on identifying the "invisible taxpayer" is planned in the FY 81 budget, primarily in the BRUs of Audit, Enforcement, and Administration and Support.

The goals of the Audit BRU are to achieve effective compliance by taxpayers with the tax laws of Alaska, and to raise revenues through an effective audit program. The Revenue Audit staff concentrates on corporate and individual income tax, estate taxes, excise taxes, business license tax, fisheries tax, mining license tax, and the issuance of permits for games or skill or chance.

The goal of the Enforcement BRU is to enforce the collection of taxes from all taxpayers in a fair and equitable manner. The Division is responsible for billing and collecting all delinquent tax accounts.

The Administration and Support BRU includes the Office of the Commissioner, Administrative Services, and Fish and Game Licensing. The Commissioner's Office oversees all functions of the Department of Revenue. The Research Section, under the Office of the Commissioner, performs special studies in analyzing and developing revenue sources, as well as projecting State cash flow through revenue estimating models and information provided by State agencies. The Administrative Services component provides centralized general services for the Department of Revenue, including personnel, budget, payroll, purchasing, mail, etc. This section also provides certain technical services such as administering business licenses, processing tax and license remittances, and initial processing of tax returns. The Fish and Game Licensing component is being transferred to this BRU from the Natural Resources category for FY 81. This component processes revenues received from the sales of Fish and Game licenses statewide. Most of the licenses are sold by contract vendors such as sporting goods stores.

STATE OF ALASKA -- BUDGET UNIT SUMMARY

CATEGORY: GENERAL DEVELOPMENT
AGENCY: DEPARTMENT OF REVENUE

PROGRAM: REVENUE OPERATIONS

COMPONENT DESCRIPTION	79 AUTH	79 FINAL	79 ACT	80 AUTH	80 SUPL	80 RP	GOVERNOR
AUDIT	2461.5	2530.6	2510.1	2691.6			3223.6
ENFORCEMENT	1196.5	1335.4	1324.7	1217.0			1366.3
OFFICE OF THE COMMISSIONER	877.3	1077.4	1054.4	757.6			964.5
ADMINISTRATIVE SERVICES	1630.0	1783.7	1746.5	1773.6			2361.4
FISH AND GAME LICENSING	572.1	580.6	531.6	259.0			298.0
** TOTAL	6737.4	7307.7	7170.3	6698.0			8213.8
** CHANGES VERSUS 80 AUTH							22.6%
FUNDING SOURCE							
GENERAL FUND	6429.4	7067.7	6952.8	6698.0			8213.8
PGM RECEIPTS	308.0	240.0	217.5				
** GENERAL FUND CHANGE VS. 80 AUTH							22.6%
POSITIONS							
FULL-TIME	173.0	173.0	173.0	179.0			191.0
PART-TIME	8.0	8.0	8.0	8.0			21.0
TEMPORARY	14.0	14.0	14.0	13.0			

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 700

Title An Act repealing the school tax payments for 1980

Requested by House Finance Committee

Date 3/21/80

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 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND		-0-	0	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

None

FULL TIME						
PART TIME						
TEMPORARY						

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

This bill will repeal the Alaska school tax and provides for the Department of Revenue to refund any school tax withheld for 1980 back to each taxpayer. There should not be any additional administrative cost for Audit Division resulting from the refund of this tax.

IV. DATE March 21, 1980

PREPARED BY _____

AGENCY Department of Revenue, Audit Division

Original: Legislative Finance

PHONE 467-2320

cc: Budget and Management

Prime Sponsor (First Legislator Named)

AGENCY: REVENUE

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AGENCY: DEPARTMENT OF REVENUE

PROGRAM: REVENUE OPERATIONS

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PART-TIME	8.0	8.0	8.0	8.0			21.0
TEMPORARY	14.0	14.0	14.0	13.0			

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 700
 Title Repealing the school tax; providing for refund of school tax payments for 1980
 Requested by _____ Date 3/21/80

II. FISCAL DETAIL

Agency Affected Revenue
 Program Category Affected General Government
 BRU, Program, or Subprogram(s) Affected Administration and Support, Management Services
 (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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300 CONTRACTUAL		45.9				
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		122.5				

FUNDING (Thousands of Dollars)

GENERAL FUND		122.5				
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME		9/43 mm				
TEMPORARY						

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

The Bill repeals school tax effective December 31, 1979. The Department is directed to refund withheld or paid school tax for 1980. Employers are directed to refund withheld school tax which has not been paid to the Department.

Assumptions:

A total of 187,500 school tax refunds are assumed. The Department would require employers to reconcile early and use the information provided by employers as the basis for refunding. The withholding statements received with the employer reconciliation will be batched, data captured, and processed as a second refund system this year. (continued on next page)

IV. DATE March 26, 1980 PREPARED BY Philip A. Wall
 AGENCY Department of Revenue
 Original: Legislative Finance PHONE 465-2313
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

AGENCY : REVENUE

All Department of Revenue BRU's in the Revenue Collection and Management cover program are included herein. A major emphasis on identifying the "invisible taxpayer" is planned in the FY 81 budget, primarily in the BRUs of Audit, Enforcement, and Administration and Support.

The goals of the Audit BRU are to achieve effective compliance by taxpayers with the tax laws of Alaska, and to raise revenues through an effective audit program. The Revenue Audit staff concentrates on corporate and individual income tax, estate taxes, excise taxes, business license tax, fisheries tax, mining license tax, and the issuance of permits for games or skill or chance.

The goal of the Enforcement BRU is to enforce the collection of taxes from all taxpayers in a fair and equitable manner. The Division is responsible for billing and collecting all delinquent tax accounts.

The Administration and Support BRU includes the Office of the Commissioner, Administrative Services, and Fish and Game Licensing. The Commissioner's Office oversees all functions of the Department of Revenue. The Research Section, under the Office of the Commissioner, performs special studies in analyzing and developing revenue sources, as well as projecting State cash flow through revenue estimating models and information provided by State agencies. The Administrative Services component provides centralized general services for the Department of Revenue, including personnel, budget, payroll, purchasing, mail, etc. This section also provides certain technical services such as administering business licenses, processing tax and license remittances, and initial processing of tax returns. The Fish and Game Licensing component is being transferred to this BRU from the Natural Resources category for FY 81. This component processes revenues received from the sales of Fish and Game licenses statewide. Most of the licenses are sold by contract vendors such as sporting goods stores.

STATE OF ALASKA -- BUDGET UNIT SUMMARY

CATEGORY: GENERAL DEVELOPMENT
AGENCY: DEPARTMENT OF REVENUE

PROGRAM: REVENUE OPERATIONS

COMPONENT DESCRIPTION	79 AUTH	79 FINAL	79 ACT	80 AUTH	80 SUPL	80 RP	GOVERNOR
AUDIT	2461.5	2530.6	2513.1	2691.6			3223.6
ENFORCEMENT	1196.5	1335.4	1324.7	1217.0			1366.3
OFFICE OF THE COMMISSIONER	877.3	1077.4	1054.4	757.6			964.5
ADMINISTRATIVE SERVICES	1630.0	1783.7	1746.5	1773.6			2361.4
FISH AND GAME LICENSING	572.1	580.5	531.6	259.0			298.0
** TOTAL	6737.4	7307.7	7170.3	6698.0			8213.8
** CHANGES VERSUS 80 AUTH							22.6%
FUNDING SOURCE							
GENERAL FUND	6429.4	7067.7	6952.8	6698.0			8213.8
PGM RECEIPTS	308.0	240.0	217.5				
** GENERAL FUND CHANGE VS. 80 AUTH							22.6%
POSITIONS							
FULL-TIME	173.0	173.0	173.0	179.0			191.0
PART-TIME	8.0	8.0	8.0	8.0			21.0
TEMPORARY	14.0	14.0	14.0	13.0			

Program Summary:

The withholding statements received with the employer reconciliation will be batched, data captured and processed as another 1980 refund system. Computer and manual checking will be required to identify and refund estimated tax payments. The data capture will be simplified to social security number, name and address and school tax amount paid. Systems Analyst/programming support is needed for the data capture, processing reporting, file updating and warrant writing system. Staff will be needed for the data capture, batch, warrant release and related work. Existing staff will provide the technical direction and supervision required.

<u>Positions:</u>	One PPT Systems Analyst, R 18, 3 mo. @ \$2,465 mo.	=	7.4	
	Benefits - 1.1, FICA - .5, H.I. - .4	=		2.0
	Eight PPT Tax Scanners, R 8, 5 mo. @ \$1,277 mo.	=	51.1	
	Benefits - 7.6, FICA - 3.4, H.I. - 5.1	=	16.1	
	Other costs: Warrants 187,500 @ \$35 M	=	6.6	
	Envelopes 187,500 @ \$11.54 M	=	2.2	
	Postage 187,500 x .15 each	=	28.1	
	Misc. Reconciliation forms, etc.	=	3.5	
	Data Processing Chargeback	=	3.0	
	Toll Calls	=	2.5	

(11)

COMMITTEE REPORT

HOUSE

3/20/80

FURTHER:

Date: _____

Mr. Speaker:

The Committee on FINANCE has had HB 700

"An Act relating to taxes, reducing individual income tax rates, and repealing the school tax; and providing for an effective 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

(7)

HOUSE

3/20

2/11/80

FURTHER: FINANCE

Date: 3-19-80

Mr. Speaker:

The Committee on STATE AFFAIRS has had HB 700

"An Act relating to taxes, reducing individual income tax rates, and repealing the school tax; and providing for an effective 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 700 same title
 new title
- and recommends CS HB 700 DO PASS
- AND attaches a "Letter of Intent" New Fiscal Note coming
- reports it back without recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

[Signature]

Bill Patten

Tommy Audinier

[Signature]

[Signature]

MEMBERS HAVING
OTHER RECOMMENDATIONS:

[Signature]
CHAIRMAN

7839

Chenoweth

Original sponsors: Munson, Bairne,
Bettisworth, et al

Offered: 3/20/80
Referred: Finance

1 IN THE HOUSE BY THE STATE AFFAIRS COMMITTEE

2 CS FOR HOUSE BILL NO. 700

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act repealing the school tax; providing for refund
7 of school tax payments for 1980; and providing for an
8 effective date."

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

10 * Section 1. AS 43.45 is repealed.

11 * Sec. 2. Section 1 of this Act is retroactive to January 1, 1980 and
12 applies to tax years beginning after December 31, 1979.

13 * Sec. 3. (a) The Department of Revenue shall refund to the taxpayer the
14 tax which was withheld for tax year 1980 by an employer and paid to the
15 department under AS 43.45.010(c).

16 (b) Each employer shall refund to an employee or other taxpayer the tax
17 withheld by him for tax year 1980 but not paid to the Department of Revenue
18 under AS 43.45.010(c).

19 (c) Other tax money paid to the Department of Revenue under AS 43.45
20 for the 1980 tax year shall be refunded to the taxpayer who made the payment.

21 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-
22 070(c).

23

24

25

26

27

28

29

COMMITTEE COPY

7 note coming

7839
Chenoweth

Introduced: 2/11/80
Referred: State Affairs and
Finance

BY MUNSON, BEIRNE, BETTISWORTH,
BUCHHOLDT, GUY, HAUGEN, HURLBERT,
MCKINNON, MOSS, OSTERBACK, PARR
AND ROGERS

1 IN THE HOUSE

2 HOUSE BILL NO. 700

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxes, reducing individual income
7 tax rates, and repealing the school tax; and providing
8 for an effective date."

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

10 * Section 1. AS 43.20.011(a) is repealed and re-enacted to read:

11 (a) There is imposed for each taxable year upon the taxable income
12 of every resident, nonresident, and part-year resident individual and
13 fiduciary of the state, except those qualifying for the rates in (b) or
14 (c) of this section, taxes computed according to the following table:

If the taxable income is:	Then the tax is:
Not over \$4,000	No tax
Over \$4,000 but not over \$6,000	0.5 percent of the taxable income over \$4,000
Over \$6,000 but not over \$10,000	\$10 plus 1.0 percent of excess over \$6,000
Over \$10,000 but not over \$14,000	\$50 plus 1.5 percent of excess over \$10,000
Over \$14,000 but not over \$18,000	\$110 plus 2.0 percent of excess over \$14,000
Over \$18,000 but not over \$24,000	\$190 plus 2.5 percent of excess over \$18,000
Over \$24,000 but not over \$30,000	\$340 plus 3.0 percent of excess over \$24,000
Over \$30,000 but not over	\$520 plus 3.5 percent of

1	\$36,000	excess over \$30,000
2	Over \$36,000 but not over	\$730 plus 4.0 percent of
3	\$42,000	excess over \$36,000
4	Over \$42,000 but not over	\$970 plus 4.5 percent of
5	\$50,000	excess over \$42,000
6	Over \$50,000 but not over	\$1,330 plus 5.0 percent of
7	\$60,000	excess over \$50,000
8	Over \$60,000 but not over	\$1,830 plus 5.5 percent of
9	\$75,000	excess over \$60,000
10	Over \$75,000 but not over	\$2,655 plus 6.0 percent of
11	\$100,000	excess over \$75,000
12	Over \$100,000 but not over	\$4,155 plus 6.5 percent of
13	\$150,000	excess over \$100,000
14	Over \$150,000 but not over	\$7,405 plus 7.0 percent of
15	\$200,000	excess over \$150,000
16	Over \$200,000	\$10,905 plus 7.5 percent of
17		excess over \$200,000

18 * Sec. 2. AS 43.20.011(b) is repealed and re-enacted to read:

19 (b) There is imposed for each taxable year upon the taxable income
20 of every resident, nonresident and part-year resident married individual
21 who makes a single return jointly with his spouse (as provided in sec-
22 tion 6013 of the Internal Revenue Code, 26 U.S.C. sec. 6013) and upon
23 every resident, nonresident and part-year resident surviving spouse (as
24 defined in section 2(a) of the Internal Revenue Code, 26 U.S.C. 2(a))
25 taxes computed according to the following table:

26	If the taxable income is:	Then the tax is:
27	Not over \$8,000	No tax
28	Over \$8,000 but not over	0.5 percent of the taxable
29	\$12,000	income over \$8,000

1	Over \$12,000 but not over	\$20 plus 1.0 percent of
2	\$20,000	excess over \$12,000
3	Over \$20,000 but not over	\$100 plus 1.5 percent of
4	\$28,000	excess over \$20,000
5	Over \$28,000 but not over	\$220 plus 2.0 percent of
6	\$36,000	excess over \$28,000
7	Over \$36,000 but not over	\$380 plus 2.5 percent of
8	\$48,000	excess over \$36,000
9	Over \$48,000 but not over	\$680 plus 3.0 percent of
10	\$60,000	excess over \$48,000
11	Over \$60,000 but not over	\$1,040 plus 3.5 percent of
12	\$72,000	excess over \$60,000
13	Over \$72,000 but not over	\$1,460 plus 4.0 percent of
14	\$84,000	excess over \$72,000
15	Over \$84,000 but not over	\$1,940 plus 4.5 percent of
16	\$100,000	excess over \$84,000
17	Over \$100,000 but not over	\$2,660 plus 5.0 percent of
18	\$120,000	excess over \$100,000
19	Over \$120,000 but not over	\$3,660 plus 5.5 percent of
20	\$150,000	excess over \$120,000
21	Over \$150,000 but not over	\$5,310 plus 6.0 percent of
22	\$200,000	excess over \$150,000
23	Over \$200,000 but not over	\$8,310 plus 6.5 percent of
24	\$300,000	excess over \$200,000
25	Over \$300,000 but not over	\$15,220 plus 7.0 percent of
26	\$400,000	excess over \$300,000
27	Over \$400,000	\$22,220 plus 7.5 percent of
28		excess over \$400,000

* Sec. 3. AS 43.20.011(c) is repealed and re-enacted to read:

1 (c) There is imposed for each taxable year upon the taxable income
2 of every resident, nonresident and part-year resident head of a house-
3 hold (as defined in section 2(b) of the Internal Revenue Code (26 U.S.C.
4 2(b)) taxes computed according to the following table:

5 If the taxable income is:	Then the tax is:
6 Not over \$6,000	No tax
7 Over \$6,000 but not over	0.5 percent of the taxable
8 \$9,000	income over \$6,000
9 Over \$9,000 but not over	\$15 plus 1.0 percent of
10 \$15,000	excess over \$9,000
11 Over \$15,000 but not over	\$75 plus 1.5 percent of
12 \$21,000	excess over \$15,000
13 Over \$21,000 but not over	\$165 plus 2.0 percent of
14 \$27,000	excess over \$21,000
15 Over \$27,000 but not over	\$235 plus 2.5 percent of
16 \$36,000	excess over \$27,000
17 Over \$36,000 but not over	\$510 plus 3.0 percent of
18 \$45,000	excess over \$36,000
19 Over \$45,000 but not over	\$780 plus 3.5 percent of
20 \$54,000	excess over \$45,000
21 Over \$54,000 but not over	\$1,095 plus 4.0 percent of
22 \$63,000	excess over \$54,000
23 Over \$63,000 but not over	\$1,455 plus 4.5 percent of
24 \$75,000	excess over \$63,000
25 Over \$75,000 but not over	\$1,995 plus 5.0 percent of
26 \$90,000	excess over \$75,000
27 Over \$90,000 but not over	\$2,745 plus 5.5 percent of
28 \$120,000	excess over \$90,000
29 Over \$120,000 but not over	\$4,395 plus 6.0 percent of

1	\$160,000	excess over \$120,000
2	Over \$160,000 but not over	\$6,795 plus 6.5 percent of
3	\$225,000	excess over \$160,000
4	Over \$225,000 but not over	\$11,020 plus 7.0 percent of
5	\$300,000	excess over \$225,000
6	Over \$300,000	\$16,270 plus 7.5 percent of
7		excess over \$300,000

8 * Sec. 4. AS 43.20.021(d) is repealed and re-enacted to read:

9 (d) In computing Alaska income tax,

10 (1) eight percent of a credit allowed to an individual or
 11 fiduciary under the Internal Revenue Code may be claimed as a credit
 12 against the tax payable under this chapter by the individual or fidu-
 13 ciary;

14 (2) 18 percent of a credit allowed to a corporation under the
 15 Internal Revenue Code may be claimed as a credit against the tax payable
 16 under this chapter by the corporation.

17 * Sec. 5. AS 43.45 is repealed.

18 * Sec. 6. This Act applies to tax years beginning after December 31,
 19 1980.

20 * Sec. 7. This Act takes effect January 1, 1981.

ALASKA STATE LEGISLATURE

ELEVENTH Legislature SECOND... Session

HOUSE BILL NO. 700

By MUNSON, BEIRNE, BETTISWORTH, BUCHHOLDT, GUY, HAUGEN, HURLBERT, MCKINNON, MOSS, OSTERBACK, PARR AND ROGERS

"An Act relating to taxes, reducing individual income tax rates, and repealing the school tax; and providing for an effective date."

Taxes

Introduced in the House 2/11, 19. 80

HISTORY IN THE HOUSE

19 80

Feb. 11

Read first time and referred to Committee on State Affairs and Finance
Reported back with recommendation that

Read second time and

Read third time and

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

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 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.