

LEG. FINANCE - BILLS 1979 - 1980 1215

HB 1043 cont., thru HB 1045 1215

1 expressed as a percentage of the amount required to be withheld under
2 sec. 3402 of the Internal Revenue Code of 1954. Every employer making
3 a deduction and a withholding shall furnish to the employee upon re-
4 quest a record of the amount of tax withheld from the employee on a
5 form prescribed by the department.

6 * Sec. 7. (a) A calendar-year taxpayer is entitled to a refund of the
7 Alaska net income tax paid for tax year 1979. The department shall use its
8 tax files for 1979 as the basis for issuing the refunds and shall avoid re-
9 quiring additional applications from taxpayers for those refunds to the ex-
10 tent practicable.

11 (b) A fiscal-year taxpayer is entitled to a proportionate refund of
12 the Alaska net income tax paid for a tax year ending in calendar year 1979,
13 based on the number of days in that tax year after December 31, 1978, di-
14 vided by 365. If a fiscal-year taxpayer has paid income tax and filed with
15 the department a year-end return for a tax year ending in calendar year
16 1980, the department shall also refund the amount of income tax paid by the
17 taxpayer for that tax year. The department shall establish procedures for
18 making these refunds in a manner which avoids requiring additional applica-
19 tions from taxpayers to the extent practicable.

20 (c) Refunds under (a) and (b) of this section may not be made without
21 an appropriation for that purpose.

22 (d) A taxpayer is entitled to a refund of withholding payments and
23 other estimated taxes paid on or after January 1, 1980, under the Alaska
24 Net Income Tax Act for a tax year for which a year-end return has not been
25 filed with the department, but a refund may be claimed and paid only as
26 provided in this section.

27 (e) In order to receive a refund of withholding payments under (d) of
28 this section, a taxpayer must file a claim with the department on a form
29 prescribed by the department, together with a copy of each of the taxpayer's

1 federal wage and withholding statements (Form W-2) for 1980. In order to
2 receive a refund of estimated taxes under (d) of this section, a taxpayer
3 must file a claim with the department on a form prescribed by the depart-
4 ment, together with such additional materials as the department may by reg-
5 ulation require.

6 (f) The department shall prescribe and make available to the public
7 all forms for claiming refunds of withholding and estimated taxes under (d)
8 of this section no later than December 31, 1980. A taxpayer may not file a
9 claim with the department for a refund under (d) of this section after
10 April 15, 1981. The department shall begin processing each claim for a re-
11 fund under (d) of this section as soon as it receives the claim.

12 (g) The department may adopt regulations to implement this section,
13 and those regulations may be adopted as emergency regulations under AS 44.-
14 62.250 and 44.62.260.

15 (h) In this section,

16 (1) "calendar-year taxpayer" means a taxpayer whose tax year co-
17 incides with the calendar year;

18 (2) "department" means the Department of Revenue;

19 (3) "fiscal-year taxpayer" means a taxpayer whose tax year does
20 not coincide with the calendar year;

21 (4) "income tax" means the tax levied under the Alaska Net In-
22 come Tax Act; and

23 (5) "taxpayer" means an individual or fiduciary.

24 * Sec. 8. The provisions of AS 43.05.280 and AS 43.20.215 do not apply
25 to refunds made under sec. 7 of this Act.

26 * Sec. 9. AS 43.20.017, 43.20.160(e), 43.20.170(f) and secs. 6 - 9, ch.
27 22, SLA 1980 are repealed.

28 * Sec. 10. AS 43.05.010(b) and AS 43.20.011(g), (h), and (i) are re-
29 pealed.

1 * Sec. 11. AS 43. 7.011(i), enacted in sec. 3 of this Act, is retroac-
2 tive to January 1, 1979.

3 * Sec. 12. Secs. 5 and 10 of this Act are effective on January 1 of the
4 year immediately following the year in which a certification by the commis-
5 sioner of revenue under AS 43.05.010(b), enacted in sec. 2 of this Act,
6 shows total expenditures from the general fund of the state in excess of
7 the amount of sustainable revenues received by the state.

8 * Sec. 13. This Act takes effect immediately in accordance with AS 01.-
9 10.070(c).

STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

DEPARTMENT OF REVENUE

465-2300

OFFICE OF THE COMMISSIONER

POUCH 5 - JUNEAU 99811

September 19, 1980

The Honorable Terry Gardiner
Speaker of the House
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

HB 1043

Re: Fiscal Note for An Act suspending the Alaska Net
Income Tax Act for individuals and fiduciaries

Dear Mr. Speaker:

Attached please find fiscal notes related to the
estimated revenue impact and administrative costs of the
above-referenced legislation:

Revenue Impact - FY 81:

(A) Ch. 22, SLA 1980 Appropriation:

1979 Refund	\$ 89,900,000
Administrative Costs	836,500
Refundable Credits	537,000

Total Appropriation	\$ 90,273,500
(See ch. 120 SLA 1980, sec. 52, page 70, line 10)	

(B) Additional Appropriation necessary to cover Incremental
Cost of Total Suspension:

1979 Refund	\$ 22,100,000
Administrative Costs	-0-
Refundable Credits	505,000

\$ 22,605,000

(C) Total Appropriated Funds: \$112,878,500

The Honorable Terry Gardiner

September 19, 1980
Page Two

(D) Summary of FY 81 costs:

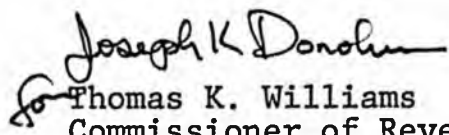
1. Total Appropriated Funds:	\$112,878,500
2. Total Rebate of 1980 Withholding (No appropriation Necessary for these funds held in Trust by the State)	\$ 73,500,000
3. Total Revenues Foregone during FY 81 by virtue of repeal	<u>\$147,500,000</u>
TOTAL	<u>\$333,878,500</u>

Administrative Costs:

Administrative costs under Ch. 22, SLA 1980 were estimated at \$836,500. It is assumed that the original Ch. 22 appropriation remains available for use to implement the suspension or repeal and we foresee no increase in FY 81 administrative costs with the suspension program. Therefore, no additional appropriation is necessary at this time.

Three fiscal notes are attached to show the estimated effects of suspension on relevant Divisions within the Department of Revenue in FY 82. These fiscal notes assume a continuation of the Permanent Fund Dividend program, continuation of the refundable credits and suspension or repeal of AS 43.20 as of December 31, 1978. These potential reductions in funding and staff are preliminary and will be refined for inclusion in the FY 82 Detailed Budget. At that time, it should be known whether the underlying assumptions are valid.

Sincerely,


for Thomas K. Williams
Commissioner of Revenue

Attachments

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 1043
 Title An Act Suspending the Alaska Net Income Tax Act for Individuals and
 Requested by Governor Date Fiduciaries

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 of Dollars)

GENERAL FUND		112.878	1.6	2.3	2.8	
FEDERAL FUNDS						
OTHER (Specify Fund Source)						
Withholding in Trust		73.5				
		(147.5)	(206)	(266)	(338)	

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

\$90,273,500 was previously appropriated in CH. 120, SLA 1980, Sec. 52, p. 70, 1. 10 to cover the costs of Chapter 22. That figure included \$88.9 million for 1979 tax refunds, \$537,000 for refundable credits and \$836,500 for administrative costs. The new FY 81 figure of \$112,878,000 includes \$111,000,000 for 1979 tax refunds (an increase of \$22.1 million), \$1,042,000 for refundable credits (an increase of \$505,000) and \$836,500 for administrative costs (no increase). Complete suspension of the income tax is estimated to cost a total of \$22,605,000 more than the graduated exemption program in FY 81 and this is the figure utilized in the appropriation bill accompanying the suspension proposal since it is assumed the original Chapter 22 appropriation remains available to implement the new bill.

The \$73.5 million figure for FY 81 consists of withholding held in trust
(continued)

IV. DATE _____ PREPARED BY Vincent W. Wright
 AGENCY 5-2391
 PHONE _____
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

for the first three quarters of tax year 1980 that will be refunded in
FY 81.

The bottom line figures represent foregone revenues due to suspension of
the individual income tax.

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB/SB1
 Title An act suspending the Alaska Net Income Tax for individuals and fiduciaries
 Requested by Governor Date September 22, 1980

II. FISCAL DETAIL

Agency Affected Revenue
 Program Category Affected Revenue Collection & 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-	(191.3)			
200 TRAVEL		-0-	(7.8)			
300 CONTRACTUAL		-0-	(18.8)			
400 COMMODITIES		-0-	(1.9)			
500 EQUIPMENT		-0-				
600 LAND & STRUCTURES			(2.3)			
700 GRANTS, CLAIMS, ETC.						
TOTAL		-0-	(222.1)			

FUNDING (Thousands of Dollars)

GENERAL FUND		-0-	(222.1)			
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME		-0-	(16)			
PART TIME		-0-				
TEMPORARY		-0-				

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

See attached memorandum from Fred Boetsch, Director of Enforcement Division to Joe Donohue, Deputy Commissioner, Taxation, dated August 29, 1980.

IV. DATE 09/19/80 PREPARED BY Fred Boetsch, Director of Enforcement Division
 AGENCY Revenue
 PHONE (907) 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: August 29, 1980

FILE NO:

TELEPHONE NO: 465-2366

FROM: Fred Boetsch, Director *FB*
Enforcement Division

SUBJECT: Contingency Plan for
Income Tax Repeal

The effects of a total repeal of the Alaska income tax in this organization would depend on many variables besides the mere repeal of the tax. The first item, of course, would be the effective date of any repeal. The earlier the effective date, the sooner we would expect our individual tax workload to decline. Another variable would be the Permanent Fund Dividend Program. If this program goes into effect, we will exercise our right of offset to satisfy many old warrants and thereby reduce the inventory more rapidly. The third factor would be the extent to which old revenue agent reports from the IRS are worked in the future and the warrant load which might be generated from that source.

For purposes of this analysis therefore, I have assumed that the Permanent Fund Dividend Program would remain intact and that the people assigned to the compliance unit would work on permanent fund dividend eligibility and tax compliance investigations. I have also assumed that the repeal would be effective January 1, 1979, and that Audit would continue to work Internal Revenue Service revenue agent reports through 1978. Under those conditions the changes indicated on the attached organization chart would be fully implemented by the end of calendar year 1981 (approximately halfway through fiscal year 1982). For the most part changes would be made through attrition during the course of the next 16 months. It is my hope that layoffs would not be necessary.

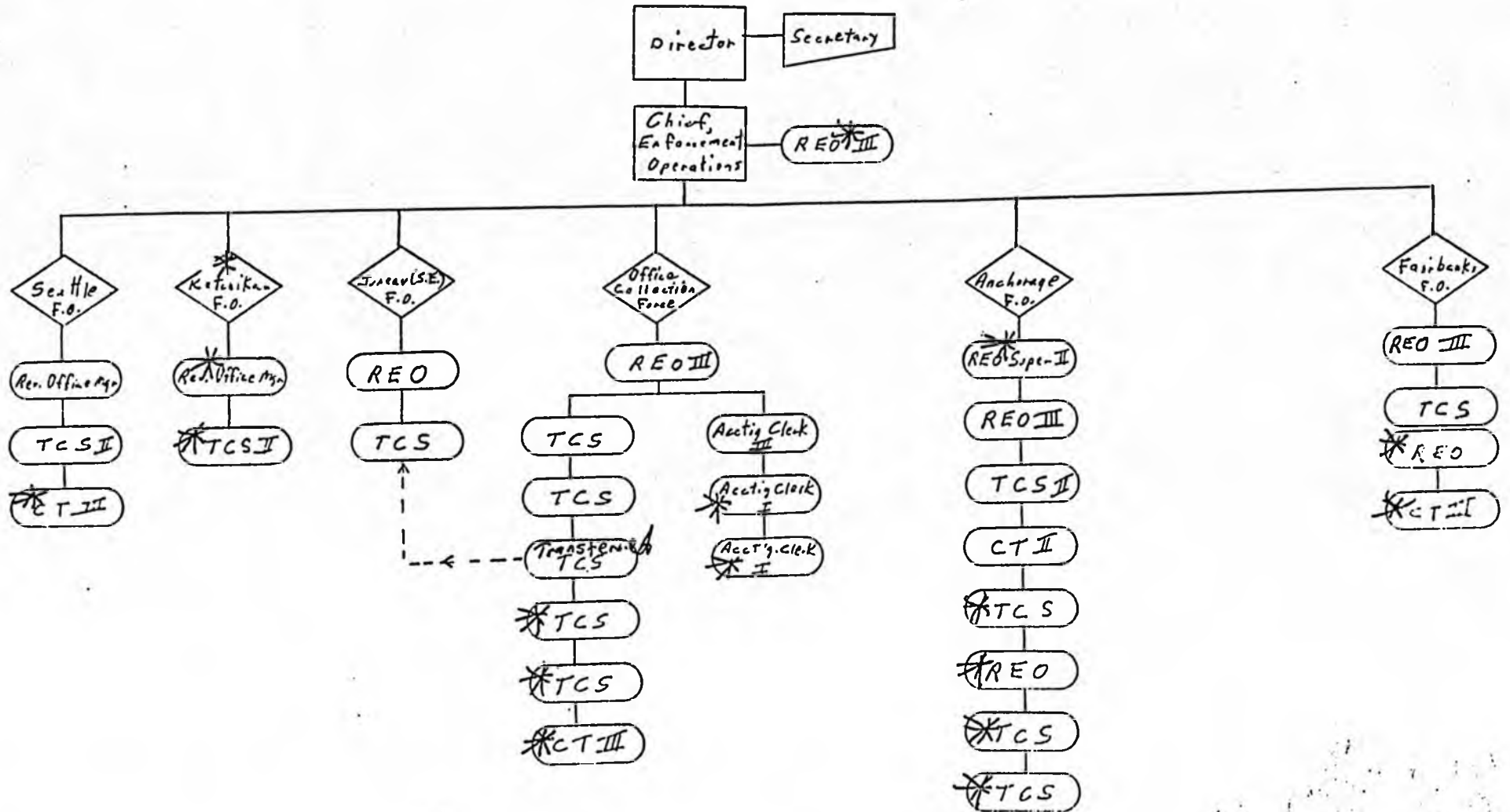
The attached chart indicates the present organization of the collection function within the Enforcement Division, including management. It does not include the permanent fund dividend and other taxes compliance unit. Those positions indicated in blue would remain after the implementation of this phase-out whereas those positions indicated in red would be deleted. Approximately 16 positions would ultimately be deleted from the collection staff and 13 positions would remain.

FB/vcy

Attachment

cc: Marilla Gemmer, Chief
Enforcement Operations

Enforcement Division Contingency Plan



* Positions Deleted

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House/Senate Bill No. 1

Title An Act suspending the Alaska Net Income Tax Act for individuals and
Requested by Governor Date 9/22/80 (fiduciaries)

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		-0-	(162.3)			
200 TRAVEL		-0-	-0-			
300 CONTRACTUAL		-0-	(.6)			
400 COMMODITIES		-0-	(3.4)			
500 EQUIPMENT		-0-	-0-			
600 LAND & STRUCTURES		-0-	-0-			
700 GRANTS, CLAIMS, ETC.		-0-	-0-			
TOTAL		-0-	(166.3)			

FUNDING (Thousands of Dollars)

GENERAL FUND		-0-	(166.3)			
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME		-0-	(6)			
PART TIME		-0-	(5)			
TEMPORARY						

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

See attached memorandum to Joseph K. Donohue dated September 19, 1980.

IV. DATE September 22, 1980

PREPARED BY [Signature]
AGENCY Audit Division
PHONE 465-2320

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

MORANDUM

State of Alaska

TO: Joseph K. Donohue
Deputy Commissioner
Department of Revenue

DATE: September 19, 1980

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: Fiscal Impact of
House/Senate Bill #1

This bill would repeal the individual income tax retroactive to January 1, 1979. It is anticipated that the Department of Revenue will issue 225,000 refunds to taxpayers for 1979 and an additional 325,000 of withholding refunds for 1980. Assuming the Legislature passes this or a similar bill during the week of September 22nd, the major impact of that legislation will be felt by this division in the next nine months. This impact will coincide with the decline of normal functions which various members of my staff have performed in the past which were necessary to the ongoing operation of the individual income tax law.

In reviewing the impact of this legislation on my division, I have continued to assume that the Permanent Fund Dividend program will survive the court test and that we will be processing claims for Permanent Fund Dividends yet this year and in subsequent years.

There are three units in the Juneau office which will be primarily impacted by the individual income tax repeal. These are: Withholding Unit, Individual Tax Examination Unit, and the Taxpayer Assistance Unit. There will also be a slight impact on the staffing of the Anchorage field office. There will be no impact on our Fairbanks and Seattle field offices.

The Withholding Unit will still be required to process all third quarter withholding reports from employers, a limited number of fourth quarter withholding reports, and an annual reconciliation from all employers, which will not be received until the month of February. It is imperative that they properly process all of these reports to ensure that employers have, in fact, withheld and paid in to us the amount of Alaska withholding which they show on their final Alaska W-2 forms. Due to the significant confusion which arose when SB 394 was enacted, with many employees becoming exempt from withholding during the middle of a quarter, and the anticipated similar problems with the enactment of the repeal law which will make all employees exempt from Alaska withholding, it is expected that there will be a much higher incidence of reporting error than we have experienced in the past. This increased incidence of error will result from

Joseph K. Donohue
September 19, 1980
Page 2

the fact that some employers have chosen to refund some of the taxes previously withheld to the employees, yet in some cases have not corrected their payroll records to reflect those refunds. If these errors are not identified and corrected, it will result in the State of Alaska issuing refunds for 1980 withholding to employees considerably in excess of the amount actually withheld and remitted to the State of Alaska. There are approximately 13,000 employers in the State of Alaska whose accounts will have to be balanced and closed out and it is anticipated that this will easily take the staff until June 30, 1981 to accomplish.

The Individual Tax Examination Unit will be impacted primarily by the refund of the 1979 individual income tax based on the returns filed. Because of the design of the data capture system, all 1979 individual tax returns which were adjusted within the Department of Revenue will have to have their 1979 refund hand-generated. The staff will be working from a computer-generated list of returns which had changes made to them. From this list they will have to pull the return from our central audit files, review the return to determine what the actual correct amount of tax paid was, and hand-generate a refund document. This will be a very time-consuming process because it will all have to be done by hand. It is anticipated that there will be 25,000 such refunds which will have to be determined by the staff of this unit. They will also be required to deal with those problem returns where the taxpayers have separated or divorced since their 1979 return was filed and want separate checks issued rather than a single check to the joint names. This unit will further be required to handle the 1980 claims which will be filed in 1981 for refund of their withholding and/or estimated tax payments, political campaign contributions, and child care expenses on which the computations are in error. Based on previous filing experience, it is anticipated that there will be at least 10,000 returns in this category. Since processing of the problem 1979 returns will begin in early October, 1980 and will carry into at least March of 1981, it is imperative that the funds which will remain from SB 394 appropriations be made available for the processing of the refunds under this bill. During the period of February, 1981 through June, 1981 we will have our regularly authorized seasonal staff to handle the remaining 1979 returns as well as all the problem claims for 1980. It is anticipated that we will be able to finish processing all of these returns by June 30, 1981.

The Juneau Taxpayer Assistance Unit will eventually be affected by a repeal; however, during the next nine months it is expected that they will continue to have a very high

Joseph K. Donohue
September 19, 1980
Page 3

demand for their services because of the large number of questions which clearly will be raised by taxpayers regarding either how their 1979 refund will be processed, or their 1980 withholding/political campaign contribution/child care expense claim is to be prepared and submitted. There will also be an approximate doubling of our workload regarding returned checks which have incorrect addresses because of the large number of people who will have moved since their 1979 return was filed, or their 1980 claim was filed. It will require all the currently authorized staff to properly account for and reissue the anticipated 10,000 returned warrants which will be undeliverable.

It is also anticipated that the demand for taxpayer assistance services will remain high in the Anchorage area through the remainder of this fiscal year in providing assistance to individuals in regard to their 1979 refunds or their 1980 claims. Again, because the impact of the 1979 refunds will begin in early October and 1980 claims will begin in mid to late January, it is anticipated that this high demand for taxpayer services will continue through June of 1981.

It is anticipated that this repeal will result in a reduction in staff in the Audit Division of eleven positions for FY 82. This is comprised of six permanent full time and five seasonal positions. These reductions will be in the various units discussed above. The total position cost for these positions is \$166,300. As I mentioned previously, we are continuing to anticipate that the Permanent Fund Dividend program will remain in effect and that the court decision upholding it will be released within the next few months. It should be noted that the position reductions do not include any positions which were authorized under the tax relief legislation. It is assumed that those positions would be terminated at the end of this fiscal year.

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB/SB

Title An Act Suspending the Alaska Net Income Tax Act for Individuals and Fiduciaries

Requested by Governor

Date 9/22/80

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		0	(480.2)			
200 TRAVEL		0	(2.0)			
300 CONTRACTUAL		0	(231.2)			
400 COMMODITIES		0	(1.0)			
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		0	(714.4)			

FUNDING (Thousands of Dollars)

GENERAL FUND		0	(714.4)			
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME		0	(16/192mm)			
PART TIME		0	(10/50 mm)			
TEMPORARY						

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

100 = 384.2 Salaries	3.00 = 96.2 Forms/Postage
96.0 Benefits	30.0 Machine Rental
480.2 Total Personnel Reduction	100.0 DP Chargeback
	5.0 Miscellaneous Contractual
	231.2 Total Contractual Reduction

IV. DATE 9/22/80

PREPARED BY P. A. Wall

AGENCY Revenue

PHONE 465-2313

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

HB 1043

September 22, 1980

The Honorable Terry Gardiner
Speaker of the House
Alaska State Legislature
Juneau, AK 99811

Dear Mr. Speaker:

Under the authority of article III, section 18, of the Alaska Constitution, I am transmitting a bill providing for a suspension of all state income tax for individuals and fiduciaries for a minimum of ten years. Under the bill, the suspension would remain in effect until at least tax year 1990.

A major feature of the bill is a mechanism, starting in 1989, for annually reviewing the question of whether the suspension should remain in effect. The bill would require the commissioner of revenue, on January 15 of each year starting in 1989, to certify to the legislature and to the governor the amount of "sustainable revenues" (primarily all revenues except those derived from mineral resource development) received during the prior fiscal year and the amount of state expenditures for that fiscal year. The first year it is demonstrated that expenditures for the prior fiscal year have exceeded sustainable revenues, the suspension would be lifted and the tax would be reimposed starting on January 1 of the next year, unless the legislature took some intervening action.

The bill also provides for a refund to individuals and fiduciaries of all income taxes paid for tax year 1979, and for a refund of withholding payments and estimated taxes for tax year 1980. Necessary technical amendments are also included in the bill, primarily to deal with those sections of chapter 22, SLA 1980, that were affected by the supreme court's ruling in Williams v. Zobel, ___ P.2d ___ (Ak. Sup. Ct. Op. No. 2170, Sept. 19, 1980).

Finally, the bill includes a technical amendment that is necessary to permit the continuation of the refundable credits for political campaign contributions and dependent care expenses that were enacted as part of chapter 22, SLA 1980. I have been advised by the Department of Law that these

refundable credits were not affected by the Zobel decision, and that they remain in effect. The bill includes a mechanism for continuing the refundable credits during the income tax suspension because it is my impression that the legislature does not wish to repeal them. Without a provision in the bill, the continued availability of the refundable credits to individuals would be unclear under a suspension of the income tax.

Sincerely,

S/SSH

Jay S. Hammond
Governor

ALASKA STATE LEGISLATURE
SECOND
ELEVENTH Legislature SPECIAL Session

HOUSE **BILL** NO. **1043**..

By **THE RULES COMMITTEE BY**
REQUEST OF THE GOVERNOR

"An Act suspending the Alaska Net
Income Tax Act for individuals
and fiduciaries; and providing
for an effective date."

**Suspending Alaska Net Income
Tax Act**

Introduced in the House **9/22** , 19... **80**

HISTORY IN THE HOUSE													
19 80	Read first time and referred to Committee on Finance												
Sept 22	Reported back with recommendation that												
	Read second time and												
	Read third time and												
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Reconsideration													
PASS	Effective Date												
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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												
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PASS	Effective Date												
Yeas	Yeas												
Nays	Nays												
Absent	Absent												
Excused	Excused												
	Reported correctly engrossed Signed by President Returned to House												
SECRETARY OF THE SENATE													

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



RECORDS CERTIFICATION



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

James O Smith
Signature of Camera Operator

3/20/90
Date

Funding Information:

General Fund \$22,605,000
Other Funds -0-
\$22,605,000

Introduced: 9/22/80
Referred: Finance

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

1 IN THE HOUSE

2 HOUSE BILL NO. 1044

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act making a supplemental appropriation to the
7 Department of Revenue; and providing for an effective
8 date."

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

10 * Section 1. The sum of \$22,605,000 is appropriated from the general
11 fund to the Department of Revenue for the fiscal year ending June 30, 1981,
12 to pay tax credits claimed by individuals under AS 43.20.031 and AS 43.20.-
13 036 and to pay refunds of the Alaska net income tax imposed on individuals
14 and fiduciaries.

15 * Sec. 2. This Act takes effect immediately in accordance with AS 01.-
16 10.070(c).

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Funding Information:

General Fund \$22,605,000
Other Funds -0-
\$22,605,000

Introduced: 9/22/80
Referred: Finance

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

1 IN THE HOUSE OF REPRESENTATIVES
2 HOUSE BILL NO. 1044

3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

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13 036 and to pay refunds of the Alaska net income tax imposed on individuals
14 and fiduciaries.

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16 10.070(c).

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Funding Information:

General Fund \$22,605,000
Other Funds -0-
\$22,605,000

Introduced: 9/22/80
Referred: Finance

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

1 IN THE HOUSE

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4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

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Other Funds -0-
\$22,605,000

Introduced: 9/22/80
Referred: Finance

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

1 IN THE HOUSE

2 HOUSE BILL NO. 1044

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

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10 * Section 1. The sum of \$22,605,000 is appropriated from the general
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13 036 and to pay refunds of the Alaska net income tax imposed on individuals
14 and fiduciaries.

15 * Sec. 2. This Act takes effect immediately in accordance with AS 01.-
16 10.070(c).

29 COMMITTEE COPY

Leeter

1/B1044

September 22, 1980

The Honorable Terry Gardiner
Speaker of the House
Alaska State Legislature
Juneau, AK 99811

Dear Mr. Speaker:

Under the authority of article III, section 18, of the Alaska Constitution, I am transmitting a bill to make a supplemental appropriation from the general fund for fiscal year 1981 to the Department of Revenue to pay the tax credits and refunds prescribed by the companion measure on tax relief which I am also submitting today.

The appropriation made by section 52, chapter 120, SLA 1980, was \$90,273,500. The appropriation was made to finance tax credits and refunds under the Alaska Net Income Tax Act (AS 43.20). The Department of Revenue estimates that the total amount required under the companion bill on tax relief which I am submitting today is \$112,878,500, that is, an additional \$22,605,000, and that is the amount appropriated by this bill. The entire amount covers both the tax credits and refunds and also the administrative overhead.

Sincerely,

S/SSH

Jay S. Hammond
Governor

ALASKA STATE LEGISLATURE
SECOND
SESSION

ELEVENTH Legislature SPECIAL Session

HOUSE BILL..... NO. ...1044

By .. THE RULES COMMITTEE BY...
REQUEST OF THE GOVERNOR

"An Act making a supplemental appropriation to the Department of Revenue; and providing for an effective date."

Supp appro, Dept of Revenue

Introduced in the House . 9/22....., 19. 80

HISTORY IN THE HOUSE

19	Read first time and referred to Committee on
Sept 22	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.



RECORDS CERTIFICATION



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James O. Smith
Signature of Camera Operator

3/20/90
Date

8636
Vassar

Introduced: 9/22/80
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,
BRANSON, CHATTERTON, ELIASON, HALFORD,
HAUGEN, MARTIN, METCALFE, MONTGOMERY,
O'CONNELL AND PHILLIPS BY HAYES

1 IN THE HOUSE

2 HOUSE BILL NO. 1045

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxes; repealing the Alaska net
7 income tax on individuals; and providing for an effective
8 date."

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

10 * Section 1. AS 43.20 is amended by adding a new section to read:

11 Sec. 43.20.012. APPLICATION OF TAX TO INDIVIDUALS. The tax im-
12 posed by this chapter does not apply to individuals.

13 * Sec. 2. AS 43.20.021(c) is amended to read:

14 (c) For purposes of calculating the alternative tax on capital
15 gains provided for in the provisions of Internal Revenue Code sec. 1201,
16 the rate is 4.5 percent for corporations [AND 4 PERCENT FOR INDIVIDUALS
17 AND FIDUCIARIES].

18 * Sec. 3. AS 43.20.021(d) is amended to read:

19 (d) Where a credit allowed under the Internal Revenue Code is also
20 allowed in computing Alaska income tax, it is limited to [16 PERCENT FOR
21 INDIVIDUALS AND FIDUCIARIES AND] 18 percent for corporations of the
22 amount of credit determined for federal income tax purposes which is
23 attributable to Alaska.

24 * Sec. 4. AS 43.20.021(f) is amended to read:

25 (f) For the purpose of calculating the minimum tax on tax prefer-
26 ences provided for in secs. 56 - 58 of the Internal Revenue Code (26
27 U.S.C. secs. 56 - 58), the rate is [16 PERCENT FOR INDIVIDUALS AND] 18
28 percent for corporations of the applicable minimum federal tax rate.

29 * Sec. 5. AS 43.20.030(a) is amended to read:

COMMITTEE COPY

1 (a) If a [EVERY INDIVIDUAL, FIDUCIARY,] partnership which has a
2 corporation as a partner or a [AND] corporation is required to make a
3 return under the provisions of the Internal Revenue Code, it shall at
4 the same time file with the department a return setting out

5 (1) the amount of tax due under this chapter, less credits
6 claimed against the tax; and

7 (2) other information for the purpose of carrying out the
8 provisions of this chapter which the department requires.

9 * Sec. 6. REFUND OF 1978, 1979, AND 1980 INCOME TAXES. (a) An individ-
10 ual is entitled to a refund of his Alaska net income taxes paid or withheld
11 after December 31, 1977, for all or part of a tax year occurring after
12 December 31, 1977. An individual is also entitled to a refund of his esti-
13 mated net income tax payments made under AS 43.20 after December 31, 1977,
14 for a tax year for which he has not filed a year-end return under AS 43.20.-
15 030.

16 (b) A refund under this section may be made only as provided in this
17 section. Refunds of Alaska net income taxes paid may not be made without an
18 appropriation for that purpose.

19 (c) The department shall establish procedures for determining the
20 amount of and for making the refunds described in (a) of this section.

21 (d) The commissioner may adopt regulations to implement this section,
22 and those regulations may be adopted as emergency regulations under AS 44.-
23 62.040 - 44.62.290.

24 (e) In this section,

25 (1) "commissioner" means the commissioner of revenue;

26 (2) "department" means the Department of Revenue.

27 * Sec. 7. The provisions of AS 43.05.280 do not apply to refunds made
28 under sec. 6 of this Act.

29 * Sec. 8. The following laws are repealed: AS 43.20.011(a) - (d) and

1 (f), 43.20.015, 43.20.017, 43.20.021(e), 43.20.030(f) and (g), 43.20.031(a) -
2 (c) and (f) - (h), 43.20.033, 43.20.035, 43.20.036(d) - (i), 43.20.038,
3 43.20.039, 43.20.045, 43.20.051, 43.20.061, 43.20.160(e), 43.20.170, 43.20.-
4 215, and secs. 6 - 11 of ch. 22 SLA 1980.

5 * Sec. 9. Sections 1 - 5 and 8 of this Act are retroactive to January 1,
6 1978.

7 * Sec. 10. This Act takes effect immediately in accordance with AS 01.-
8 10.070(c).

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ALASKA STATE LEGISLATURE

SECOND
ELEVENTH Legislature SPECIAL Session

HOUSEBILL..... NO. 1045.

By HAYES, BARNES, BEIRNE,
BETTISWORTH, BRANSON, CHATTERTON,
ELIASON, HALFORD, HAUGEN, MARTIN,
METCALFE, MONTGOMERY, O'CONNELL
AND PHILLIPS

"An Act relating to taxes;
repealing the Alaska net income
tax on individuals; and pro-
viding for an effective date."

Net income tax, repeal

Introduced in the House ...9/22... 1980.

HISTORY IN THE HOUSE

19	80	Read first time and referred to Committee on
Sept	22	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.

Introduced: 9/22/80
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,
BRANSON, CHATTERTON, ELIASON, HALFORD,
HAUGEN, MARTIN, METCALFE, MONTGOMERY,
O'CONNELL AND PHILLIPS

1 IN THE HOUSE

2 HOUSE BILL NO. 1045

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An Act relating to taxes; repealing the Alaska net
7 income tax on individuals; and providing for an effec-
8 tive date."

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

10 * Section 1. AS 43.20 is amended by adding a new section to read:

11 Sec. 43.20.012. APPLICATION OF TAX TO INDIVIDUALS. The tax im-
12 posed by this chapter does not apply to individuals.

13 * Sec. 2. AS 43.20.021(c) is amended to read:

14 (c) For purposes of calculating the alternative tax on capital
15 gains provided for in the provisions of Internal Revenue Code sec. 1201,
16 the rate is 4.5 percent for corporations [AND 4 PERCENT FOR INDIVIDUALS
17 AND FIDUCIARIES].

18 * Sec. 3. AS 43.20.021(d) is amended to read:

19 (d) Where a credit allowed under the Internal Revenue Code is also
20 allowed in computing Alaska income tax, it is limited to [16 PERCENT FOR
21 INDIVIDUALS AND FIDUCIARIES AND] 18 percent for corporations of the
22 amount of credit determined for federal income tax purposes which is
23 attributable to Alaska.

24 * Sec. 4. AS 43.20.021(f) is amended to read:

25 (f) For the purpose of calculating the minimum tax on tax prefer-
26 ences provided for in secs. 56 - 58 of the Internal Revenue Code (26
27 U.S.C. secs. 56 - 58), the rate is [16 PERCENT FOR INDIVIDUALS AND] 18
28 percent for corporations of the applicable minimum federal tax rate.

29 * Sec. 5. AS 43.20.030(a) is amended to read:

1 (a) If a [EVERY INDIVIDUAL, FIDUCIARY,] partnership which has a
2 corporation as a partner or a [AND] corporation is required to make a
3 return under the provisions of the Internal Revenue Code, it shall at
4 the same time file with the department a return setting out

5 (1) the amount of tax due under this chapter, less credits
6 claimed against the tax; and

7 (2) other information for the purpose of carrying out the
8 provisions of this chapter which the department requires.

9 * Sec. 6. REFUND OF 1978, 1979, AND 1980 INCOME TAXES. (a) An individ-
10 ual is entitled to a refund of his Alaska net income taxes paid or withheld
11 after December 31, 1977, for all or part of a tax year occurring after
12 December 31, 1977. An individual is also entitled to a refund of his esti-
13 mated net income tax payments made under AS 43.20 after December 31, 1977,
14 for a tax year for which he has not filed a year-end return under AS 43.20.-
15 030.

16 (b) A refund under this section may be made only as provided in this
17 section. Refunds of Alaska net income taxes paid may not be made without an
18 appropriation for that purpose.

19 (c) The department shall establish procedures for determining the
20 amount of and for making the refunds described in (a) of this section.

21 (d) The commissioner may adopt regulations to implement this section,
22 and those regulations may be adopted as emergency regulations under AS 44.-
23 62.040 - 44.62.290.

24 (e) In this section,

25 (1) "commissioner" means the commissioner of revenue;

26 (2) "department" means the Department of Revenue.

27 * Sec. 7. The provisions of AS 43.05.280 do not apply to refunds made
28 under sec. 6 of this Act.

29 * Sec. 8. The following laws are repealed: AS 43.20.011(a) - (d) and

1 (f), 43.20.015, 43.20.017, 43.20.021(e), 43.20.030(f) and (g), 43.20.031(a) -
2 (c) and (f) - (h), 43.20.033, 43.20.035, 43.20.036(d) - (i), 43.20.038,
3 43.20.039, 43.20.045, 43.20.051, 43.20.061, 43.20.160(e), 43.20.170, 43.20.-
4 215, and secs. 6 - 11 of ch. 22 SLA 1980.

5 * Sec. 9. Sections 1 - 5 and 8 of this Act are retroactive to January 1,
6 1978.

7 * Sec. 10. This Act takes effect immediately in accordance with AS 01.-
8 10.070(c).

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Introduced: 9/22/80
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,
BRANSON, CHATTERTON, ELIASON, HALFORD,
HAUGEN, MARTIN, METCALFE, MONTGOMERY,
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16 the rate is 4.5 percent for corporations [AND 4 PERCENT FOR INDIVIDUALS
17 AND FIDUCIARIES].

18 * Sec. 3. AS 43.20.021(d) is amended to read:

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20 allowed in computing Alaska income tax, it is limited to [16 PERCENT FOR
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29 * Sec. 5. AS 43.20.030(a) is amended to read:

1 (a) If a [EVERY INDIVIDUAL, FIDUCIARY,] partnership which has a
2 corporation as a partner or a [AND] corporation is required to make a
3 return under the provisions of the Internal Revenue Code, it shall at
4 the same time file with the department a return setting out

5 (1) the amount of tax due under this chapter, less credits
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15 030.

16 (b) A refund under this section may be made only as provided in this
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19 (c) The department shall establish procedures for determining the
20 amount of and for making the refunds described in (a) of this section.

21 (d) The commissioner may adopt regulations to implement this section,
22 and those regulations may be adopted as emergency regulations under AS 44.-
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3 43.20.039, 43.20.045, 43.20.051, 43.20.061, 43.20.160(e), 43.20.170, 43.20.-
4 215, and secs. 6 - 11 of ch. 22 SLA 1980.

5 * Sec. 9. Sections 1 - 5 and 8 of this Act are retroactive to January 1,
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Introduced: 9/22/80
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,
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12 posed by this chapter does not apply to individuals.

13 * Sec. 2. AS 43.20.021(c) is amended to read:

14 (c) For purposes of calculating the alternative tax on capital
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16 the rate is 4.5 percent for corporations [AND 4 PERCENT FOR INDIVIDUALS
17 AND FIDUCIARIES].

18 * Sec. 3. AS 43.20.021(d) is amended to read:

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20 allowed in computing Alaska income tax, it is limited to [16 PERCENT FOR
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27 U.S.C. secs. 56 - 58), the rate is [16 PERCENT FOR INDIVIDUALS AND] 18
28 percent for corporations of the applicable minimum federal tax rate.

29 * Sec. 5. AS 43.20.030(a) is amended to read:

1 (a) If a [EVERY INDIVIDUAL, FIDUCIARY,] partnership which has a
2 corporation as a partner or a [AND] corporation is required to make a
3 return under the provisions of the Internal Revenue Code, it shall at
4 the same time file with the department a return setting out

5 (1) the amount of tax due under this chapter, less credits
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7 (2) other information for the purpose of carrying out the
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11 after December 31, 1977, for all or part of a tax year occurring after
12 December 31, 1977. An individual is also entitled to a refund of his esti-
13 mated net income tax payments made under AS 43.20 after December 31, 1977,
14 for a tax year for which he has not filed a year-end return under AS 43.20.-
15 030.

16 (b) A refund under this section may be made only as provided in this
17 section. Refunds of Alaska net income taxes paid may not be made without an
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19 (c) The department shall establish procedures for determining the
20 amount of and for making the refunds described in (a) of this section.

21 (d) The commissioner may adopt regulations to implement this section,
22 and those regulations may be adopted as emergency regulations under AS 44.-
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Introduced: 9/22/80
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,
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Introduced: 9/22/80
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,
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15 030.

16 (b) A refund under this section may be made only as provided in this
17 section. Refunds of Alaska net income taxes paid may not be made without an
18 appropriation for that purpose.

19 (c) The department shall establish procedures for determining the
20 amount of and for making the refunds described in (a) of this section.

21 (d) The commissioner may adopt regulations to implement this section,
22 and those regulations may be adopted as emergency regulations under AS 44.-
23 62.040 - 44.62.290.

24 (e) In this section,

25 (1) "commissioner" means the commissioner of revenue;

26 (2) "department" means the Department of Revenue.

27 * Sec. 7. The provisions of AS 43.05.280 do not apply to refunds made
28 under sec. 6 of this Act.

29 * Sec. 8. The following laws are repealed: AS 43.20.011(a) - (d) and

1 (f), 43.20.015, 43.20.017, 43.20.021(e), 43.20.030(f) and (g), 43.20.031(a) -
2 (c) and (f) - (h), 43.20.033, 43.20.035, 43.20.036(d) - (i), 43.20.038,
3 43.20.039, 43.20.045, 43.20.051, 43.20.061, 43.20.160(e), 43.20.170, 43.20.-
4 215, and secs. 6 - 11 of ch. 22 SLA 1980.

5 * Sec. 9. Sections 1 - '5 and 8 of this Act are retroactive to January 1,
6 1978.

7 * Sec. 10. This Act takes effect immediately in accordance with AS 01.-
8 10.070(c).

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