

LEG. FINANCE - BILLS 1979 - 1980 1217

HB 1248 thru HCR 1 1217



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James O Smith
Signature of Camera Operator

3/20/90
Date

STATE OF ALASKA

DEPARTMENT OF LAW

OFFICE OF THE ATTORNEY GENERAL

JAY S. HAMMOND, GOVERNOR

POUCH K-STATE CAPITOL
JUNEAU, ALASKA 99811

465-3600

September 22, 1986

Honorable Thomas K. Williams
Commissioner
Department of Revenue
Pouch S
Juneau, Alaska 99811

Dear Commissioner Williams:

You have requested an opinion from this department concerning the constitutionality of providing a retroactive refund of individual income taxes for 1979, 1978, and prior tax years. As you know, we have recently advised both your department and the Governor that as a general rule retroactive tax repeals violate Article IX, sec. 6, of the Alaska Constitution, which provides that appropriations of public money may be made only for a public purpose. You have asked for our opinion as to whether this general rule prohibiting retroactive tax repeals would apply to (1) a refund of individual income taxes for 1978 and prior tax years and (2) a refund of individual income taxes for the 1979 tax year.

It is our opinion that a refund of individual income taxes for 1978 and prior years would constitute a retroactive tax repeal and would violate the public purpose requirement of Article IX, sec. 6, of the Alaska Constitution. A

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refund of 1978 or prior year income taxes would also raise serious equal protection questions. Enactment of a refund of 1979 individual income taxes during the upcoming special session would also constitute a retroactive tax repeal, and also raises public purpose questions. However, we believe that special circumstances exist with respect to 1979 individual income taxes that would bring a retroactive refund of those taxes within one of the recognized exceptions to the general rule regarding the invalidity of retroactive tax repeals.

I. Retroactive Refund of Individual Income Taxes
for 1978 and Prior Tax Years.

The Alaska Supreme Court has not been called upon to address the question of the validity of retroactive tax repeals under the public purpose requirement of Article IX, sec. 6, of the state constitution.

Courts in other jurisdictions, however, have held that as a general rule, retroactive repeals of validly imposed taxes constitute an appropriation of public money for essentially private benefit and violate constitutional provisions similar to our Article IX, sec. 6, limiting appropriations of public money to expenditures for public purposes. See, e.g., City of Yakima v. Huza, 407 P.2d 815 (Wash. 1965); In re Skinner's Estate, 303 P.2d 745 (Cal. 1956); In re Stanford's Estate, 58 P. 462 (Cal. 1899). Although the precise language used varies with each case, the rationale of these decisions is that retroactive repeal and refund of taxes do not benefit

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the collective public, to whom the money in the state treasury belongs, but benefit the private individuals who receive the refunds.

There are some limited exceptions to the general rule invalidating retroactive tax repeals that have been recognized in other jurisdictions. For example, in Japan Lines, Ltd. v. McCaffree, 558 P.2d 211 (Wash. 1977), the court found that the public purpose requirement was not violated by the retroactive repeal of a municipal property tax where the local tax was simultaneously replaced by the retroactive imposition of a state tax on the same property. The effect of the repeal therefore afforded no private benefit to any taxpayers, and the shifting of the taxing authority from the municipality to the state was held to constitute a public purpose.

In San Bernadino County v. Way, 117 P.2d 354 (Cal. 1941), the court upheld a state statute authorizing the retroactive forgiveness of delinquent property taxes owed to local government road improvement districts on the ground that the forgiveness of the delinquent taxes was primarily for a public purpose even though there would be an incidental benefit to the delinquent taxpayers. The court held that forgiveness of the delinquent property taxes was in the public interest because it permitted financially overburdened improvement districts to refinance their bonded indebtedness

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and return the delinquent property to the active tax rolls. Courts have also recognized that a tax may be retroactively refunded without violating the public purpose requirement if the refund discharges either a legal or a moral obligation owed by the state to the taxpayers receiving the refund. See, In re Estate of Monfort, 259 N.W. 554 (Minn. 1935); State ex rel. Adams v. Crawford, 121 A.2d 800 (Conn. 1923).

A retroactive refund of income taxes for 1978 or prior tax years would not, in our view, come within any of the exceptions to the general prohibition against retroactive tax refunds that have been recognized in other jurisdictions. There is no basis for asserting that these taxes were not legally imposed or collected. Consequently there is no legal obligation to refund them. Nor does it appear that there exist any circumstances that would give rise to a moral obligation on the part of the state to return taxes collected for those tax years.

Arguably a refund of income taxes for 1978 or prior tax years would be valid under Article IX, sec. 6, despite the obvious benefits to private individuals if some valid public purpose could be advanced. San Bernadino County v. Way, supra. The most frequently mentioned (and probably the only) reason for refunding taxes for 1978 and prior years would be to stimulate the state's economy by putting cash into the hands of the public. None of the cases we have reviewed, however, has recognized stimulation of the economy

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as a public purpose that would be sufficient by itself to justify a retroactive tax refund. We think it is unlikely that this purpose by itself would be sufficient. First, it appears that courts have been very reluctant to expand on the types of public purposes that will justify a retroactive tax repeal. Further, if a retroactive tax repeal could be sustained as having a public purpose on the sole ground of stimulating the economy, then almost all retroactive tax refunds could be justified on that basis, since they would always tend to stimulate the economy. Thus recognizing economic stimulation as an exception to the prohibition against retroactive tax repeals or refunds would eventually render the prohibition meaningless.

Even if stimulating the economy were found to be sufficiently in the general public interest to justify a refund of 1978 or earlier taxes, there still would remain serious equal protection questions. Under the state constitution's equal protection clause, a legislative classification must bear a "fair and substantial relationship" to a valid public purpose. See, e.g., Isakson v. Rickey, 550 P.2d 362 (Alaska 1976). In other words, there must be a fairly close logical connection between the purpose of a law and the particular means chosen to implement that purpose. In the case of a refund of 1978 taxes, the purpose would be stimulating the state's economy and the particular means chosen would be to make cash payments only to persons who paid income tax for 1978. We think it is doubtful that our supreme court would

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find a "fair and substantial relationship" between the purpose of stimulating the state's economy through individual cash payments and a classification that effectively limits those cash payments only to individuals who had paid income taxes for 1978 or earlier years. There appears to be no valid reason to exclude from the class of persons receiving the cash payments persons who did not pay 1978 taxes but who are just as capable of stimulating the economy if they also received the payments. */

II. Refund of Individual Income Taxes for
Tax Year 1979.

Because of the special circumstances applying to individual income taxes for tax year 1979, we believe that a refund of taxes for that year would not violate the public purpose requirement for expenditures of public funds. Although a refund of 1979 income taxes enacted in the upcoming special session would necessarily be retroactive, its primary purpose would be the discharge of a moral obligation.

The graduated tax exemptions enacted in AS 43.20.017 (sec. 1, ch. 22, SLA 1980) applied to individual income

*/ Chief Justice Rabinowitz in his separate concurring opinion in Williams v. Zobel, Opin. No. 2170 (Alaska September 19, 1980) stated that a retroactive tax rebate for a "reasonable period" would not violate equal protection on the ground that it distinguished past taxpayers from past nontaxpayers. He suggests, however, that there may be other equal protection grounds on which to challenge a retroactive rebate. We think there are substantial equal protection grounds on which a refund of 1978 or earlier taxes would be subject to serious question.

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taxes for tax year 1979, and substantial numbers of taxpayers would have received a full tax exemption for tax year 1979 had the statute not been ruled unconstitutional. Many others would have received a partial exemption from 1979 income taxes. These taxpayers quite legitimately expected that they would receive a refund of all or a portion of their 1979 income tax, and many may even have made commitments in reliance on that expectation. Although the state has no legal obligation to meet the expectations that were raised by the enactment of the graduated tax exemptions we believe that, having raised those expectations, the state now has a moral obligation to meet them. We believe that a refund of individual income taxes for 1979 for the purpose of discharging that moral obligation would be an expenditure of public funds for a public purpose. See, State ex rel. Adams v. Crawford, 121 A.2d 800 (Conn. 1923).

There is also some question about the validity of the application of the tax exemptions to the 1979 tax year, and the refunds authorized for 1979 taxes based on the exemptions. The exemptions were enacted on April 15, 1980, and the legislation was made "retroactive" to January 1, 1979. In our opinion, however, it is likely that our supreme court would follow the California Supreme Court in holding that a tax repeal or refund is not retroactive for purposes of the public purpose requirement if it is enacted before the

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filing deadline for the applicable tax year. See, Allen v. Franchise Tax Board, 245 P.2d 297 (Cal. 1952). Under this line of authority the 1979 taxes did not "vest" in the state treasury until midnight April 15, 1980, and therefore may be returned to taxpayers since their taxes never became "owned" by the collective public.

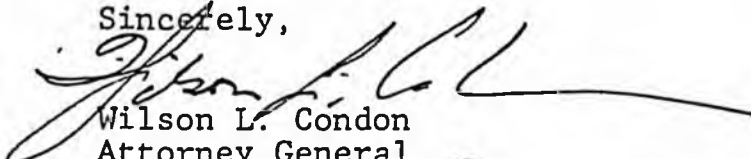
The exemption statute and the refunds provided under it were enacted and became law before the deadline, although it was not "effective" until 12:01 a.m. Pacific Standard Time on April 16, 1980. AS 01.10.070(c, and (f)(4)(A). We do not believe that the 60 second delay between the expiration of the filing deadline and the applicability of the act under the effective date and time provisions of AS 01.10.070(c) is significant enough to alter the result under the California cases. We should point out, however, that the holding of the California cases has been criticized, and there are cases to support the contrary view that the 1979 taxes vested with the state on December 31, 1978, the date the tax year ended. See, Comment, "Retroactive Tax Reduction Constitutional," 5 Stanford Law Review 154 (1952). If the April 15, 1980, application of the tax exemptions to 1979 income taxes were itself held invalid as a retroactive tax repeal in violation of the public purpose requirement, then our analysis of the moral obligation exception for now refunding 1979 taxes would be substantially weakened.

You have also asked whether a refund of individual

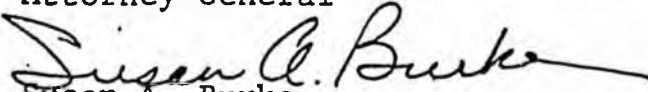
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income taxes for tax year 1979 would raise equal protection questions similar to those that led to the supreme court's ruling in Williams v. Zobel invalidating the graduated tax exemptions. The supreme court has just published its opinions explaining its ruling, and we have been able to review the decision only superficially to determine whether it would affect a refund of 1979 taxes. There would be, in our opinion, a fair and substantial relationship between the purpose of discharging the moral obligation we have just described and a refund of 1979 taxes to those persons to whom the state owes the obligation. Obviously some taxpayers who did not except a full refund under the graduated tax exemption statute would receive a full refund under a complete suspension of the income tax if it is made applicable to the 1979 tax year. In this sense the class receiving a full refund would be larger than the class to whom the state is morally obligated to give a full refund. However, some imprecision in drawing classifications is permissible under equal protection analysis, and the imprecision in this case is actually necessitated by the court's ruling in Zobel. We do not believe that a refund of 1979 taxes would violate the equal protection clause of the Alaska Constitution.

Sincerely,



Wilson L. Condon
Attorney General



Susan A. Burke
Assistant Attorney General

COMMITTEE REPORT

HOUSE

9/22/80

FURTHER:

(11)

Date: _____

Mr. Speaker:

The Committee on FINANCE has had HB 1048

"An Act providing for refunds of 1978 individual income taxes; 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

8637
Vassar

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. 1048

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 providing for refunds of 1978 individual income
7 taxes; and providing for an effective date."

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

9 * Section 1. REFUND OF 1978 INCOME TAXES. (a) An individual is entitled
10 to a refund of his Alaska net income taxes paid or withheld under AS 43.20
11 for all or part of a tax year occurring after December 31, 1977, and before
12 January 1, 1979.

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

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

18 (d) The commissioner may adopt regulations to implement this section,
19 and those regulations may be adopted as emergency regulations under AS 44.-
20 62.040 - 44.62.290.

21 (e) In this section,

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

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

24 * Sec. 2. The provisions of AS 43.05.280 do not apply to refunds made
25 under sec. 1 of this Act.

26 * Sec. 3. This Act takes effect on the effective date of a version of an
27 Act entitled "An Act relating to taxes; repealing the Alaska net income tax
28 on individuals; and providing for an effective date."

29

COMMITTEE COPY

ALASKA STATE LEGISLATURE
SECOND

ELEVENTH Legislature SPECIAL Session

HOUSEBILL..... NO. 1048.

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

"An Act providing for refunds
of 1978 individual income
taxes; and providing for an
effective date."

income tax, refund

Introduced in the House 9/22/..., 19.80

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 ied with Lt. Governor
		Chapter No.

Introduced: 9/22/80
Referred: Finance

BY HAYES, BARNES, BEIRNE, BETTISWORTH,
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28 on individuals; and providing for an effective date."
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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. 1048

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

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RECORDS CERTIFICATION



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

James O Smith
Signature of Camera Operator

3/20/90
Date

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Vasson

Introduced: 9/22/80
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1 IN THE HOUSE

BY RANDOLPH

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27 * Sec. 3. The provisions of AS 43.05.230 do not apply to refunds made
28 under sec. 2 of this Act.

29 * Sec. 4. This Act is retroactive to January 1, 1978.

COMMITTEE COPY

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* Sec. 5. This Act takes effect immediately in accordance with AS 01.10.-
070(c).

ALASKA STATE LEGISLATURE
SECOND

ELEVENTH Legislature SPECIAL... Session

HOUSE BILL NO. 1049

By RANDOLPH

"An Act relating to taxes; repealing the Alaska net income tax; and providing for an effective date."

Alaska income tax repeal

Introduced in the House 9/22, 19. 80

HISTORY IN THE HOUSE

19 80	Read first time and referred to Committee on Finance												
Sapt 22	Reported back with recommendation that												
	Read second time and												
	Read third time and												
	<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused		
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	Signed by Speaker												
	Sent to Senate												
	CHIEF CLERK OF THE HOUSE												

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	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

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29 * Sec. 4. This Act is retroactive to January 1, 1978.

1 * Sec. 5. This Act takes effect immediately in accordance with AS 01.10.-
2 070(c).

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Introduced: 9/22/80
Referred: Finance

1 IN THE HOUSE

BY RANDOLPH

2 HOUSE BILL NO. 1049

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - SECOND SPECIAL SESSION

5 A BILL

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RECORDS CERTIFICATION



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

James O Smith
Signature of Camera Operator

3/20/90
Date

COMMITTEE REPORT HOUSE

FURTHER:

February 7, 1979

Date: 3-13-79

Mr. Speaker:

The Committee on FINANCE has had HCR 1

Directing the Legislative Council to conduct a study relating to the extent of foreign investment in Alaska's fisheries.

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
- and recommends _____ new title
- 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:**

_____ *Smith - No Rec.*
 _____ *Hansen No rec*
 _____ *Montgomery No rec*

Freeman

Wire CHAIRMAN

Introduced: 1/29/79
Referred: Resources

BY THE RULES COMMITTEE BY
REQUEST OF THE LEGISLATIVE
COUNCIL (for the Interim
Committee on Bottomfish)

1 IN THE HOUSE

2 HOUSE CONCURRENT RESOLUTION NO. 1

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 Directing the Legislative Council to
6 conduct a study relating to the ex-
7 tent of foreign investment in
8 Alaska's fisheries.

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

10 WHEREAS the fishing industry is one of Alaska's principal businesses;
11 and

12 WHEREAS the extent of foreign control over Alaska's fisheries has not
13 been accurately determined; and

14 WHEREAS extensive foreign investment in Alaska's fisheries could have a
15 strong impact on issues which are important to the state, including local
16 employment, tax revenue, bottomfish development and marketing, and others;

17 BE IT RESOLVED by the Alaska State Legislature that under provisions of
18 AS 24.20.090 and Uniform Rule 48(c) the Legislative Council is directed to
19 conduct a study for the purpose of determining:

20 (1) the percentage of total annual seafood harvests within the
21 200-mile fishery conservation zone off the coast of Alaska harvested by
22 fishermen wholly or partly financed by foreign investors;

23 (2) the percentage of total annual seafood production in the state
24 produced by processors which are wholly or partly owned by foreign investors;

25 (3) the percentage of total ownership of seafood processors in the
26 state owned by foreign investors.

27 For the purposes of the study, "foreign investors" includes any alien
28 individual, corporation, partnership, association, joint stock company,
29 trust, unincorporated organization, government subdivision or government that

1 directly, or indirectly through one or more intermediaries, invests in, lends
2 money to, controls or is under common control with a seafood processor or
3 fisherman doing business in the state.
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THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HOUSE CONCURRENT RESOLUTION NO. 1
 Title Study relating to the extent of foreign investment in Alaska's fisheries
 Requested by House Finance Committee Date 3-13-79

II. FISCAL DETAIL

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

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL		43.0				
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						

TOTAL

FUNDING (Thousands of Dollars)

GENERAL FUND		43.0				
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

IV. DATE 3-13-79 PREPARED BY Russ Meekins, Chairman
 AGENCY House Finance Committee
 PHONE 465-3795
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

Introduced: 1/29/79
Referred: Resources

Funding Information
General Fund \$43,000
Other Funds -0-
\$43,000

BY THE RULES COMMITTEE BY
REQUEST OF THE LEGISLATIVE
COUNCIL (for the Interim
Committee on Bottomfish)

1 IN THE HOUSE

2 HOUSE BILL NO. 87

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making a special appropriation to the Legisla-
7 tive Council for the purpose of conducting a study
8 relating to the extent of foreign investment in
9 Alaska's fisheries; and providing for an effective
10 date."

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

12 * Section 1. The sum of \$43,000 is appropriated from the general fund to
13 the Legislative Council for the purpose of conducting a study relating to the
14 extent of foreign investment in Alaska's fisheries.

15 * Sec. 2. The unexpended and unobligated portion of this appropriation
16 lapses into the general fund June 30, 1980.

17 * Sec. 3. This Act takes effect July 1, 1979.
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Introduced: 1/29/79
Referred: Resources

BY THE RULES COMMITTEE BY
REQUEST OF THE LEGISLATIVE
COUNCIL (for the Interim
Committee on Bottomfish)

1 IN THE HOUSE

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3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 ELEVENTH LEGISLATURE - FIRST SESSION

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Other Funds .)-
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RECORDS CERTIFICATION



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

James O. Smith
Signature of Camera Operator

3/20/90
Date

HCR 1

SENATE FINANCE COMMITTEE
BILL CHECKLIST

1. Committee Copy-Current Bill ✓
2. History Cover Form ✓
3. Printed Copies:
 - Original Bill ✓
 - Committee Substitutes or Amendments —
4. SFC Committee Report Form ✓
5. Fiscal Information:
 - Note in File ✓
 - Note Requested — Date —
 - Other Financial Backup —
(See Below)
6. Backup:
 - Handouts —
 - Letter from Governor —
 - Letter from Sponsor —
 - Completed Committee Reports —
 - Committee Resources ✓
 - Other —

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

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