

ALASKA LEGISLATURE

1188

HOUSE and SENATE FINANCE COMMITTEE FILES,

1993-1994

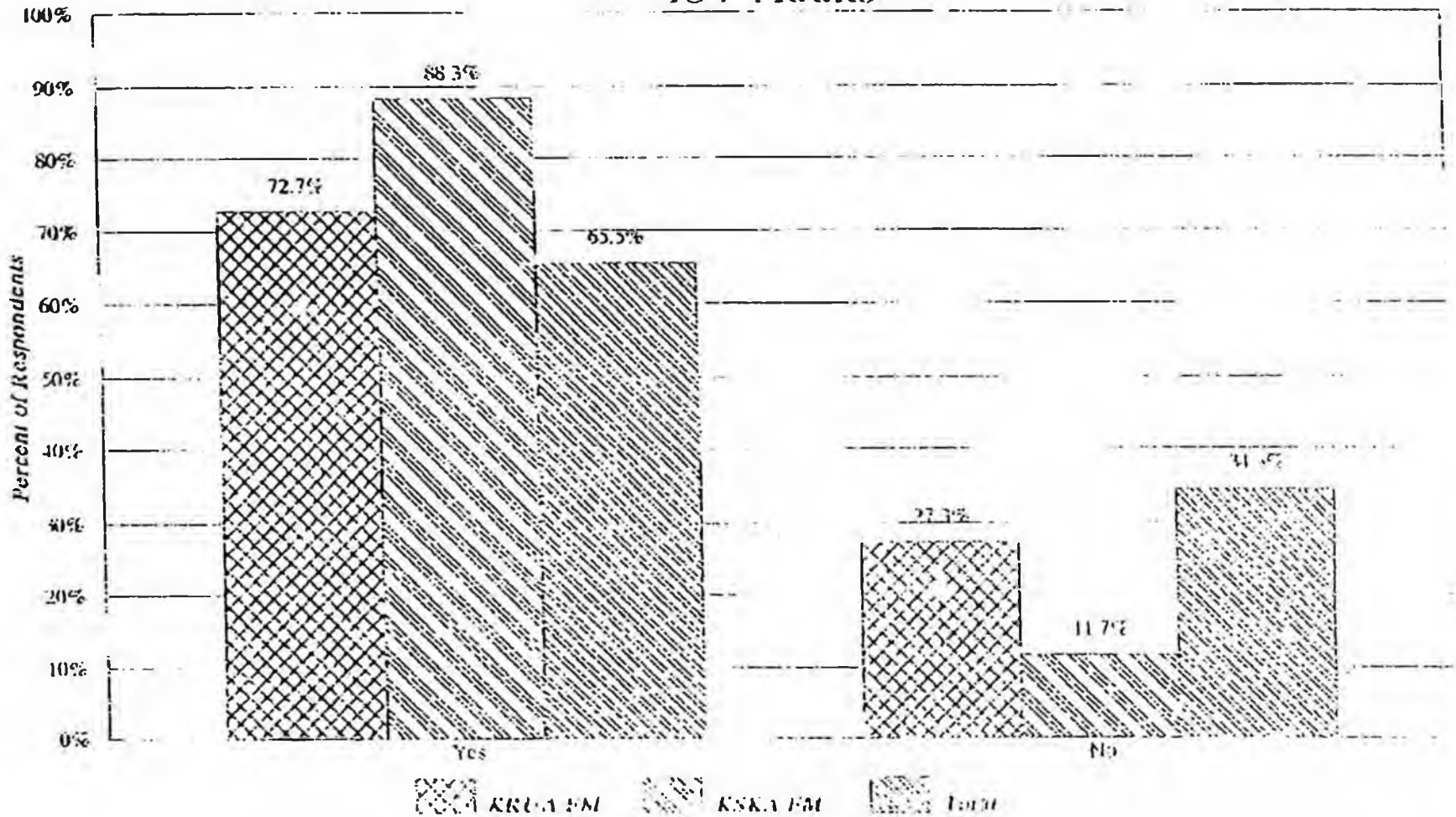
262

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Anchorage, AK (SSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



Reporting the percentage of total respondents

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APR 11 '94 13:17

STG PCE

2054310603 WILLMIGHT RESEARCH

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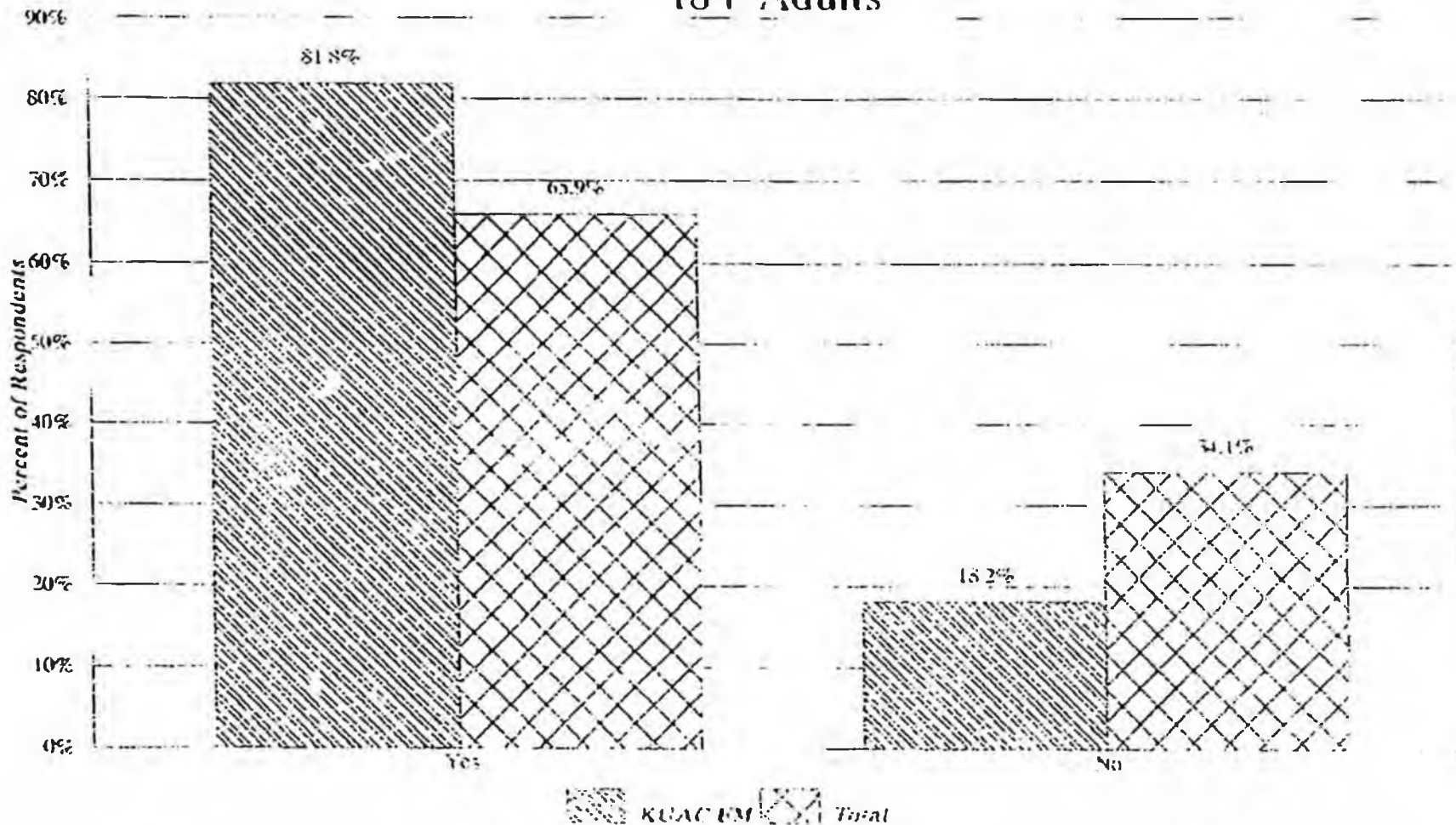
AUDIENCE MEASUREMENT SURVEYS

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Fairbanks/ North Pole & Vicinity, AK (NSSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



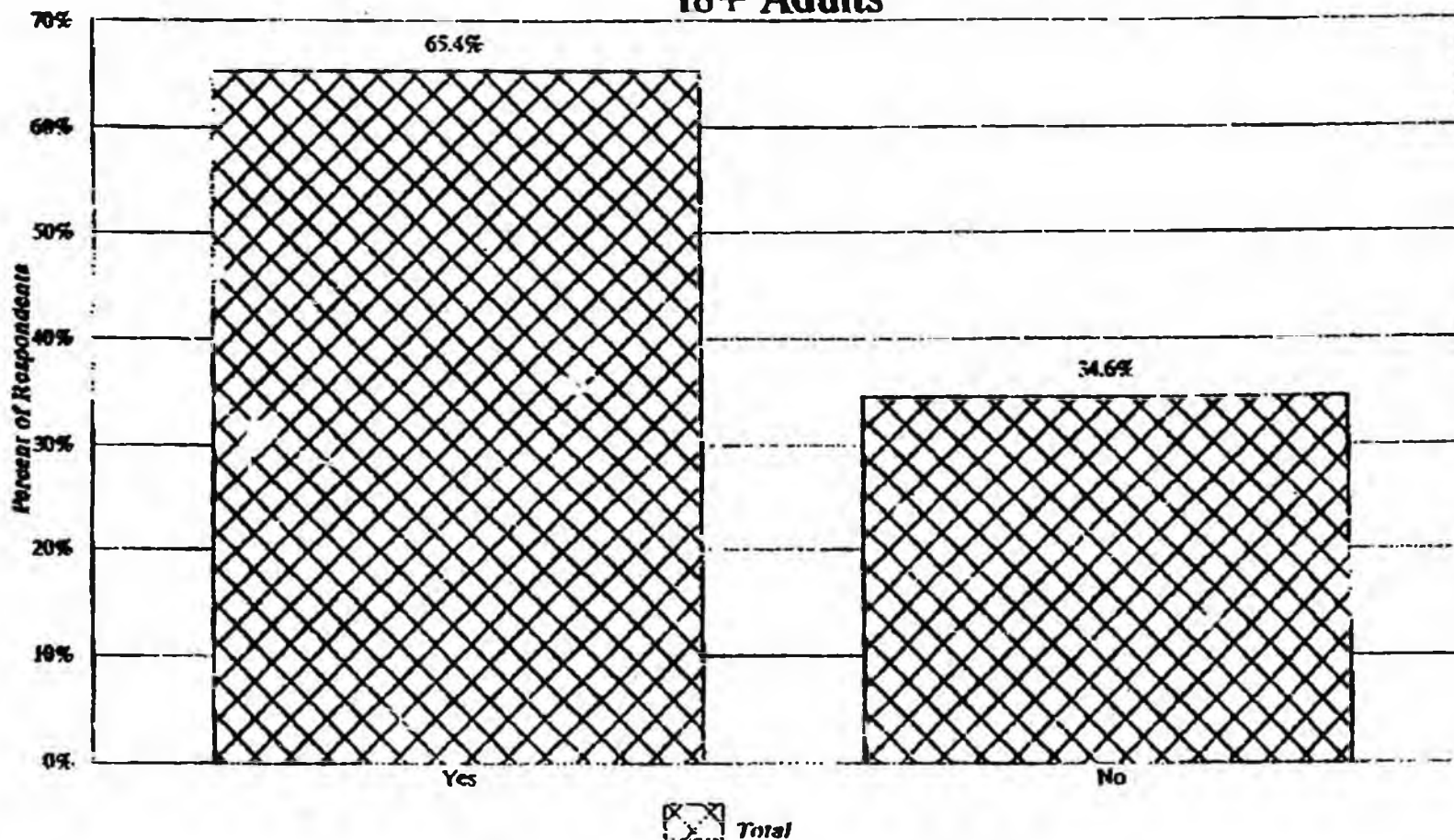
Reporting Requirements: Local Station

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2054310603 WILLMIGHT RESEARCH 571 P06 APP 11 '94 14:59

Would you support giving corporations who contribute to public radio a credit on their taxes?
 Survey Area: State of Alaska (NSSA) Survey Date: January 6 - March 2, 1994

18+ Adults



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571 P03

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APR 11 '94 14:56

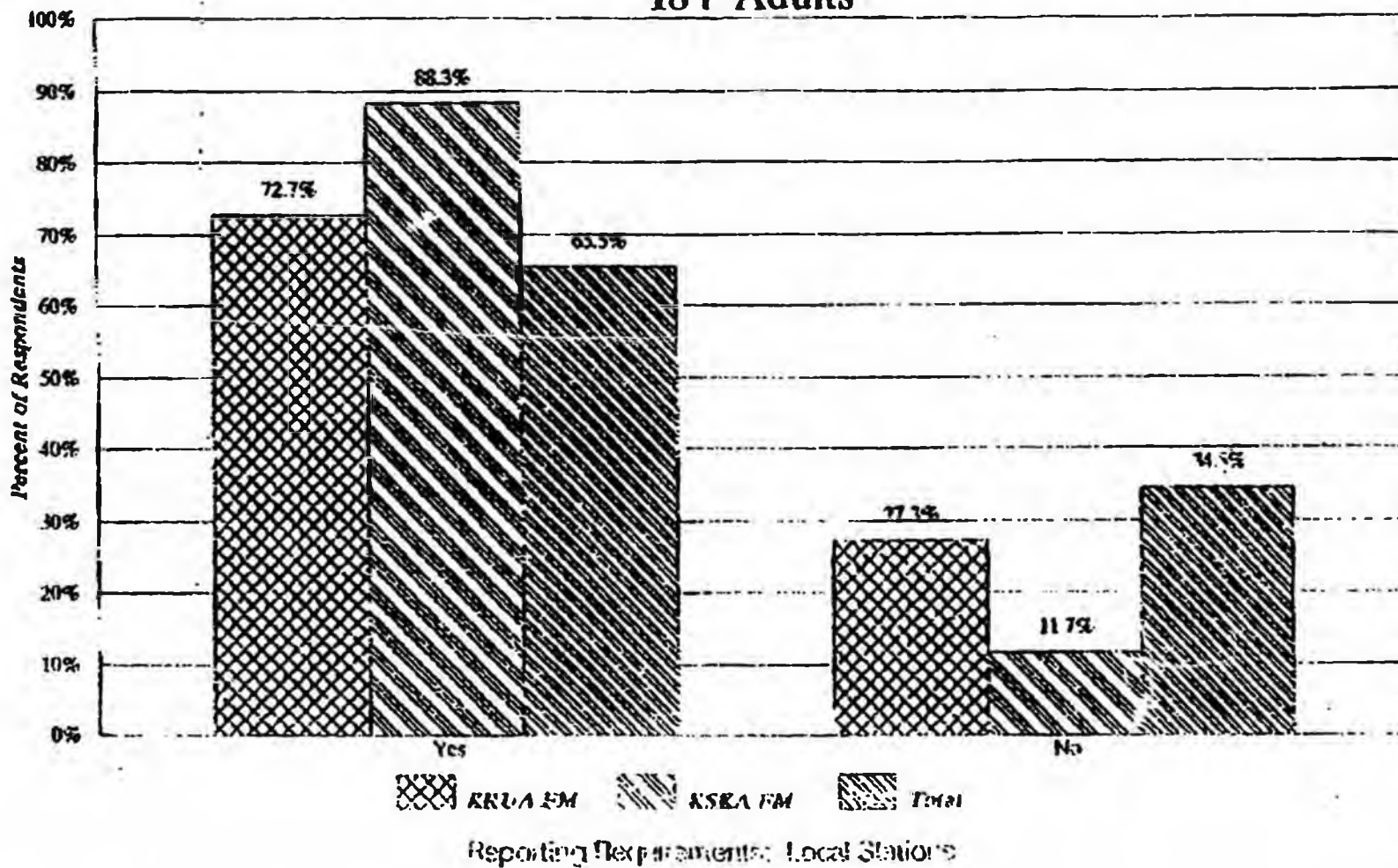
APR 13 '94 19:25 APR 987-277-2776 FAX 263-7459

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Anchorage, AK (SSA)

Survey Date: January 6 - March 2, 1984

18+ Adults



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2064210603 WILLHIGHT RESEARCH

578 P02

APR 11 '94 13:17

APR 13 '94 19:26 APRN 987-277-2776 FAX# 263-7450

WILLHIGHT RESEARCH, INC.

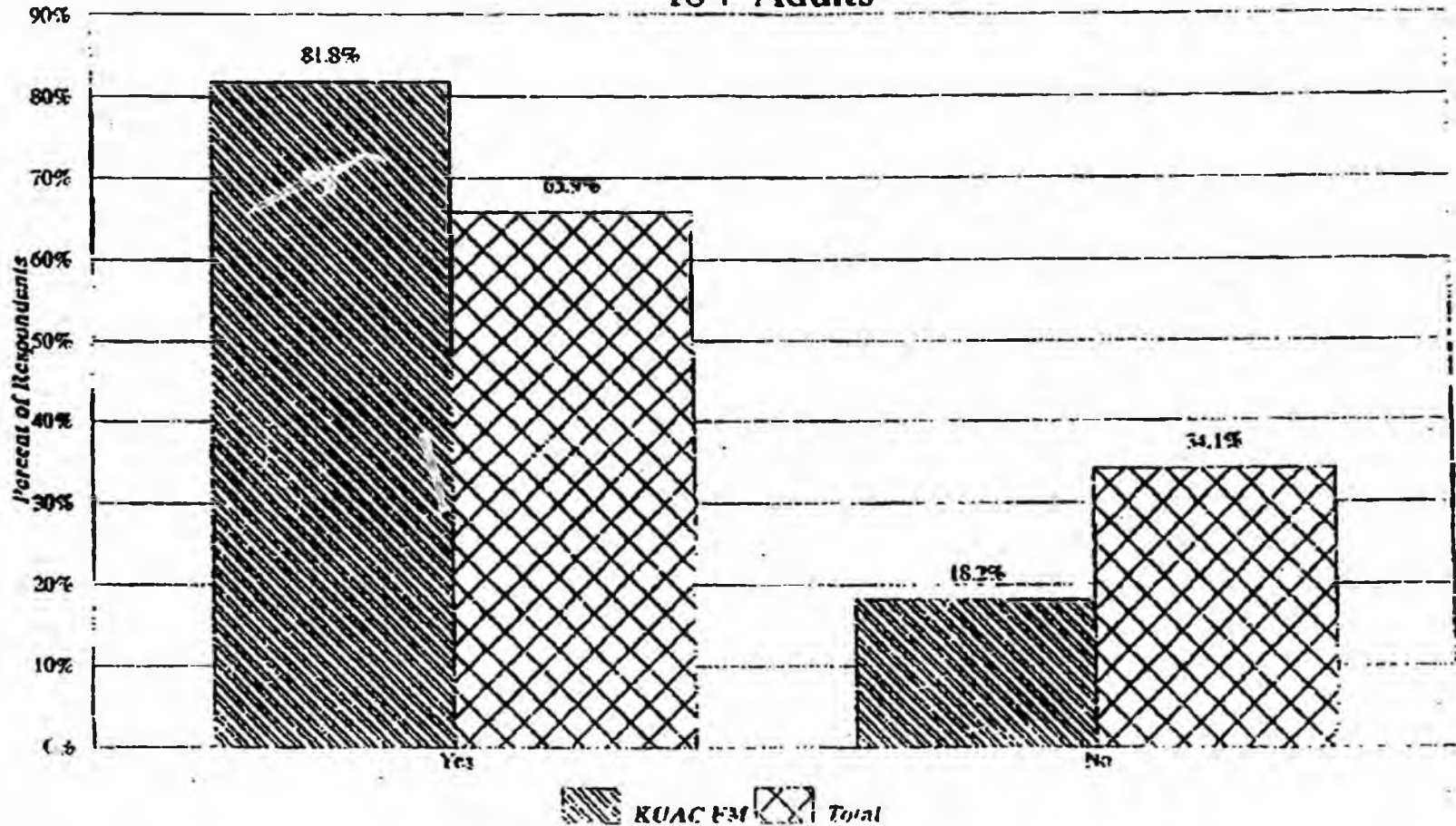
AUDIENCE MEASUREMENT SURVEYS

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Fairbanks/North Pole & Vicinity, AK (NSSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



Reporting Requirements: Local Stations

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APR 11 '94 14159

571 P06

3664310E03 WILLHIGHT RESEARCH

APR 13 '94 19:27 APRN 987-277-2776 FAX 263-7458

P.4/5

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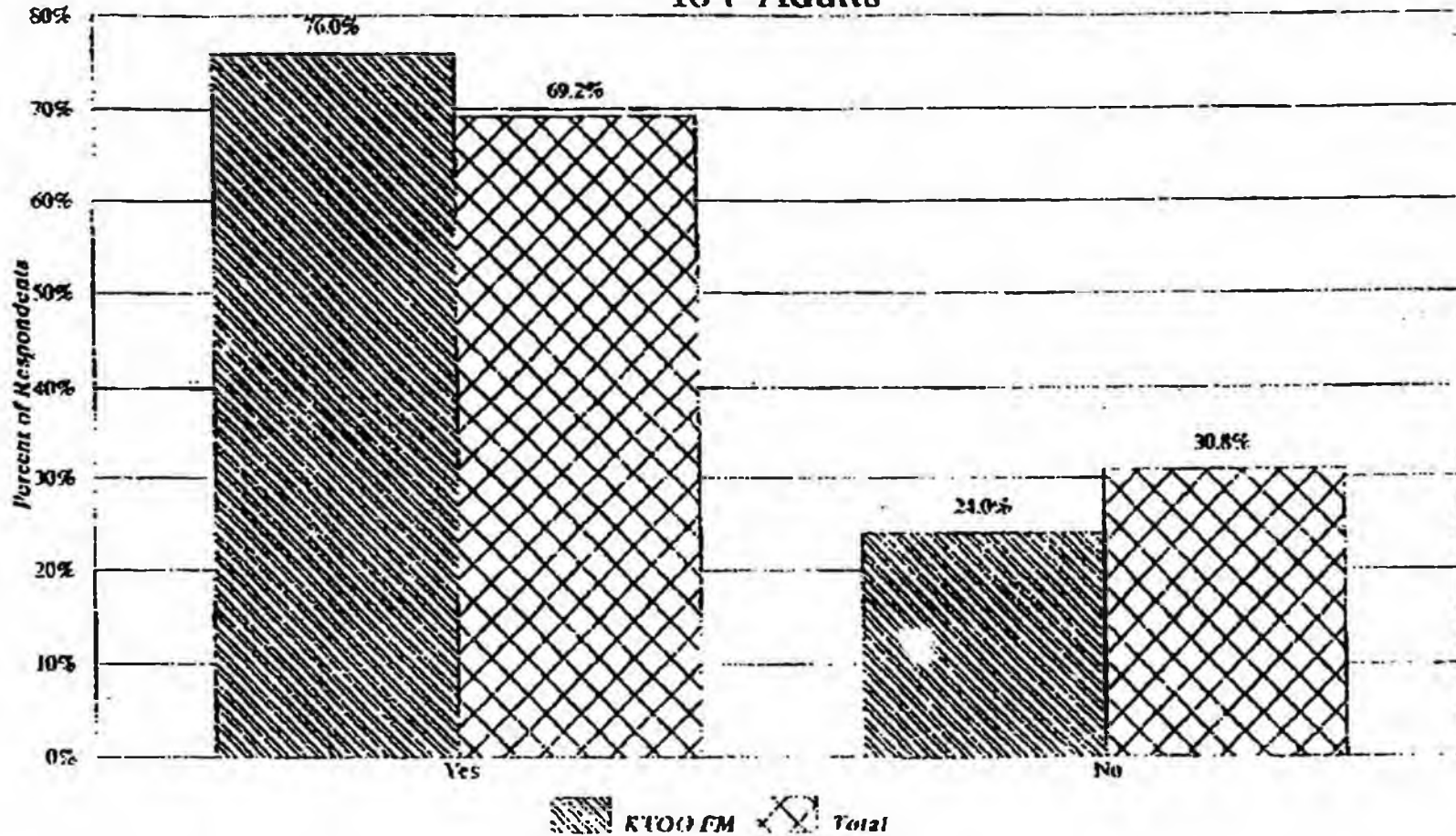
AUDIENCE MEASUREMENT SURVEYS

Would you support giving corporations who contribute to public radio a credit on their taxes?

Survey Area: Juneau, AK (SSA)

Survey Date: January 6 - March 2, 1994

18+ Adults



Reporting Requirements: Local Stations

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571 P09 APR 11 '94 15:02

206-310603 WILLHIGHT RESEARCH

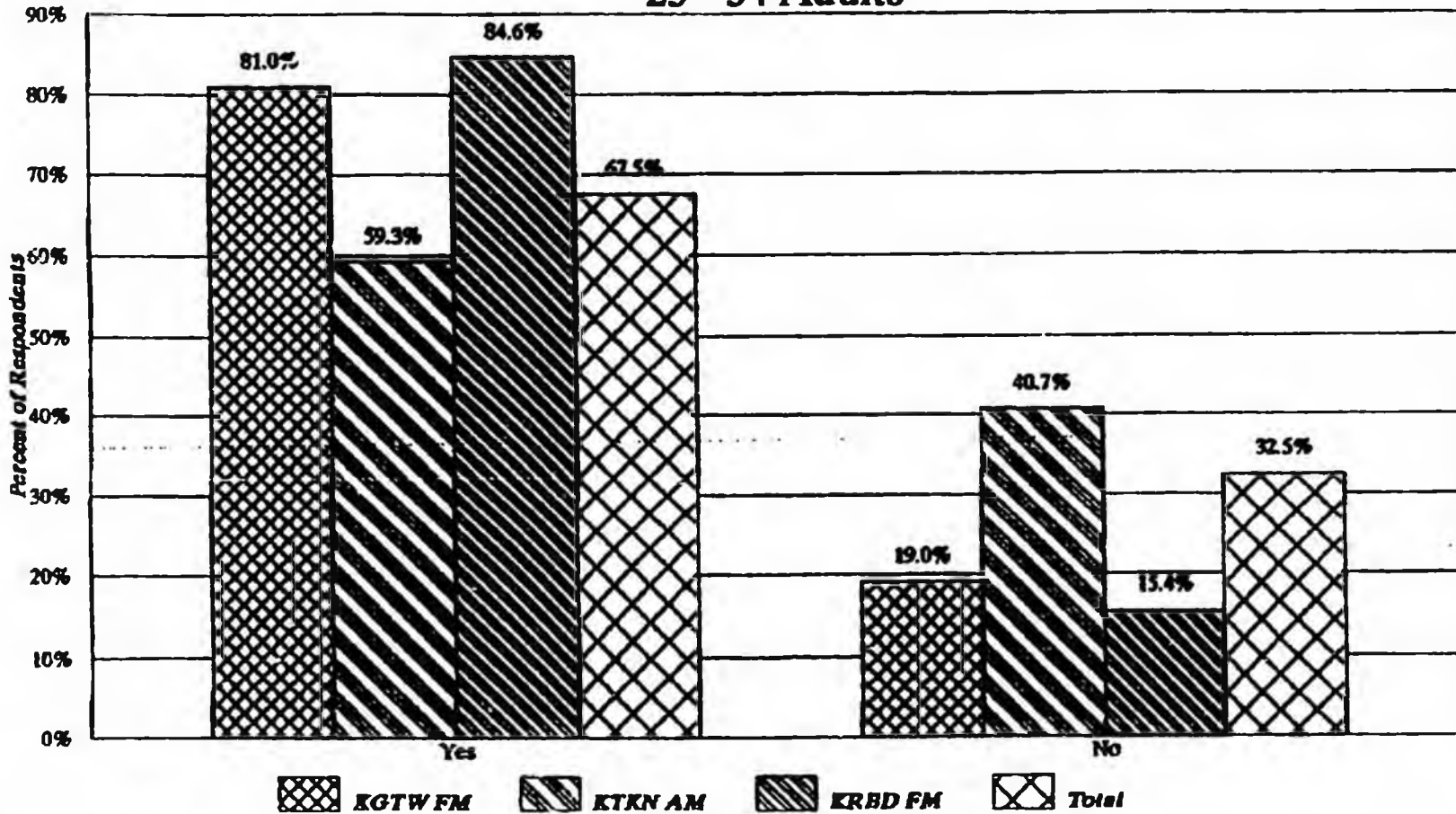
APR 13 '94 19:28 APRN 987-277-2776 FAX 263-7450

P.5/5

P. 3/4

Would you support giving corporations who contribute to public radio a credit on their taxes?
Survey Area: Ketchikan/ Metlakatla, AK (SSA) Survey Date: January 6 - March 2, 1994

25-54 Adults



Reporting Requirements: Local Stations

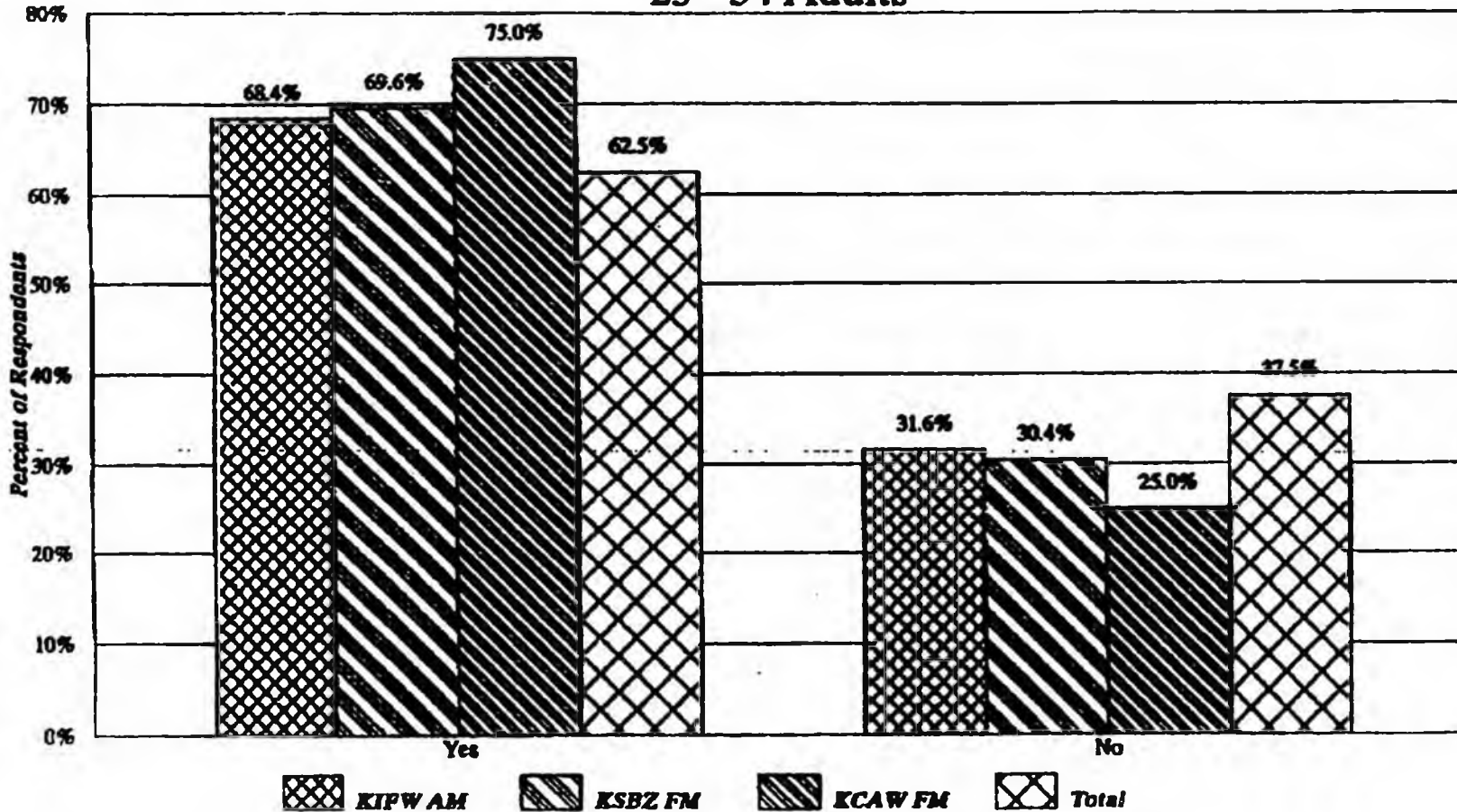
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APR 11 '94 08:31 APRN 907-277-2776 FAX# 3-7450

P. 4/4

Would you support giving corporations who contribute to public radio a credit on their taxes?
 Survey Area: Sitka, AK (SSA) Survey Date: January 6 - March 2, 1994

25-54 Adults



Reporting Requirements: Local Stations

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APR 11 '94 08:32 APRN 907-277-2776 FAX# 263-7450

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WRITER'S DIRECT DIAL NO. (907) 263-7219 • WRITER'S DIRECT FAX NO. (907) 276-3680

February 23, 1994

Senator Fred Zharoff
Room 121
State Capitol
Juneau, Alaska 99801-1182

VIA FACSIMILE

Re: SB 223

Dear Senator Zharoff:

I am writing to request your support for SB 223 when it comes up before your Community and Regional Affairs Committee tomorrow morning. I became involved with this bill soon after my return to Alaska because of the benefits I believe will accrue to rural Alaska upon its implementation. Growing up in rural Alaska during a time when there was only one radio station (and no television) available has absolutely convinced me of the importance of public broadcasting.

Unquestionably, APRN and its local affiliates play an important role in rural Alaska. Expanding the tax credit to include corporate contributions to public broadcasting will ensure that these stations have the support necessary to continue to provide the valuable services they currently provide to these communities. I urge you to support the bill, and thank you for your consideration.

Sincerely yours,

BIRCH, HORTON, BITTNER and CHEROT

Gail R. Oha
Gail R. Oha

LETTERS OF SUPPORT



**RAVEN RADIO
KCAW • 104.7 FM**

2 B Lincoln Street • Sitka, Alaska 99835 • (907) 747-5877

September 5, 1993

Joe Ambrose, Chief of Staff
Senator Robin Taylor
392 Front St.
Ketchikan, AK 99901

Dear Joe,

Thank you for sending me the tax credit bill which Senator Taylor hopes to introduce in the legislature next session. The bill looks like the type we would like to see introduced and passed into law. Diane Kaplan of APFN is reviewing the bill and running it past two APRN board members who represent corporations that plan to make major contributions to Public Radio to see if there are any changes they feel would be helpful. Raven Radio would find this bill very useful in helping us become more independent of State support. It will be especially useful as we approach corporations in a capital drive.

This may be my last letter to you for a while. I will be going to Albania in mid September to work for Radio Tirane on a grant from the German Marshall Fund of the United States. Therefore I have resigned my position as manager of Raven Radio. I plan to return to Sitka in the spring of 1994 and pursue other activities. Ken Fate has been named Interim General Manager. He has been Chief Announcer, supervising volunteers for the past three years. Before that Ken managed KUOI in Moscow Idaho. I know you will find him a pleasure to work with.

Thank you for your help on this legislation and for your overall help the past years.

Sincerely,

Rich McClear
General Manager

August 30, 1993

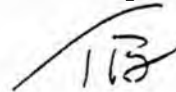
Joe Ambrose
352 Front Street
Ketchikan, Alaska 99901

Dear Joe:

Just received your fax on Robin's draft bill on tax credits for public broadcasting. We appreciate Robin's efforts on our behalf as we face yet another year of decreasing revenue. KSTK has redoubled our efforts to find outside funding in order to keep the five staff members required for federal funding.

Please keep us notified of the progress of this bill. If you have any questions, please give me a call.

Sincerely,



Tis Peterman
General Manager



Capital Community Broadcasting, Inc.
224 Fourth Street
Juneau, Alaska 99801-1198
(907) 586-1670
FAX: (907) 586-3612

August 27, 1993

Senator Robin Taylor
c/o Joe Ambrose
352 Front Street
Ketchikan, Alaska 99901

Dear Senator Taylor:

Thanks for sharing the draft of the tax credit legislation. We're delighted that you're taking the lead on this important means of helping public stations become more self reliant.

At first glance, the draft bill seems right in line with our ideas. I'm hoping to have a chance to discuss the specifics with some of my colleagues at other stations in the next week or two, and will plan on a more complete response soon. One preliminary suggestion would be to extend the credit to communications and transportation companies. Both industries are already substantial supporters, and would be likely to increase their support under the terms of your bill.

I hope you're enjoying the interim and the great Southeast summer. Thanks for taking the time to think about this piece of legislation.

Sincerely,

A handwritten signature in cursive script that reads 'Bill'.

Bill Legere
President and General Manager

bill files

A L A S K A

BROADCAST

COMMUNICATIONS

MAR 21 1994

March 9, 1994

The Honorable Kandy Phillips
Alaska State Senate
Pouch V
Juneau, Alaska 99801

Dear Senator Phillips,

I would like to lodge my protest and encourage alteration of SB 223. Understandably, business should be encouraged through whatever means of making charitable contributions in the area of education, research, and capital procurement.

However, SB 223 goes a bit far to include public broadcasting stations and/or networks.

The State of Alaska already heavily subsidizes them. And with recent legislation allowing lotteries for fund raising, and their so-called "corporate underwriting" there are plenty of revenue sources for their operations.

My concern is that business will use donations to public broadcasting which no doubt will come from their advertising and marketing budgets. It's already difficult to secure these advertising sources in our competitive world. Reduce the amount available and it'll only hurt commercial broadcasters.

Additionally, you might suggest to the public folks they trim their payroll. Last I heard, the public facility in Juneau employed nearly 60 people to run a television and FM station. We own and operation NINE radio stations from Anchorage to Ketchikan with 45 full AND part time employees. I'd love to have more so I could enjoy an occasional Sunday off, but with legislation such as SB 223, there will be no off-days at least in our group.

Respectfully,



Steven L. Rhyner
General Manager



Post-It™ brand fax transmittal memo 7671		# of pages	1
To	Sen. Drue Pearce	From	Dennis Bockey
Co.		Co.	KFQD/KWHL
Dept.		Phone #	
Fax #	465-3872	Fax #	

March 24, 1994

Senator Drue Pearce
Alaska State Legislature

Re: SB 223 Tax Credits & Gifts to Public Broadcasting

I strongly oppose SB 223, Tax Credits and Gifts to Public Broadcasting.

Public Broadcasters in Alaska are already heavily subsidized with State dollars. Public Broadcasters generally have better equipment and higher paid staff than their commercial counterparts.

Passage of SB 223 will encourage businesses to move their advertising and public relations budgets from commercial stations onto the Alaska Public Radio Network and public radio and television stations. Presently, a business spending one dollar on KFQD and KWHL receives an equivalent value, however, SB 223 will allow a return of one dollar plus tax credits of up to 9.4% by moving to "enhanced underwriting" on APRN and public stations. This will put an unreasonable hardship on my stations which already compete with non-profit, non-taxpaying, State-subsidized networks. Recently, APRN and public stations have begun to compete in earnest with commercial stations in communities where both exist.

Additionally, public stations receive approximately 44% of their budgets from memberships and donated goods and services. Under SB 223 the State may soon needlessly be crediting corporate tax revenues by a similar amount. This could double the State's contribution to public broadcasting.

Senator Pearce please stop this unusually generous tax break for APRN and public broadcasting. Instead of passage of SB 223, I would rather see efficiencies within Alaskan public broadcasting.

Respectfully,

Dennis W. Bockey
 Dennis W. Bockey
 General Manager

FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

BI

Bill Version: SSSB 223

(S) Publish Date: 3-2-94

Revision Date:
Title: Tax Credit: Gifts to Public Broadcasting

Dept. Affected: Revenue
BRU: Revenue Operations
Component: Income and Excise Audit

Sponsor: Senator Taylor
Requestor: (S) CRA

COMPONENT SERIAL NO. 113

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL						
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REVENUE FUND SOURCE: General	(**)	(**)	(**)	(**)	(**)	(**)
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FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY94) impact: \$ 0

ANALYSIS: (Attach a separate page if necessary.)

(**) See Attached

Prepared by: Larry E. Meyers Phone: 465-2320
 Division: Income and Excise Audit Date: March 1, 1994
 Approved by Commissioner: Darrel J. Rexwinkel Date: March 1, 1994
 Agency: Department of Revenue

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Bill Analysis

This bill authorizes taxpayers to claim a credit against taxes due for cash contributions to private nonprofit corporations that are licensed as a public broadcasting station in the state. The credit, not to exceed \$150,000, may be claimed against the following tax types:

- Corporation Net Income (AS 43.20)
- Oil and Gas Production (AS 43.55)
- Oil and Gas Property (AS 43.56)
- Mining License (AS 43.65)
- Fisheries Business (AS 43.75)

During the taxpayer's tax year, credits claimed cannot be combined to exceed \$150,000.

This bill takes effect January 1, 1995.

Revenue

Total amount of credits will vary each year depending on contributions made by taxpayers. Although it is not likely that all taxpayers will make contributions to reach the maximum \$150,000 credit allowed under this bill and have tax liabilities to the extent of the credit, following is the maximum impact on revenue assuming that the top 10% of taxpayers claim the maximum credit allowed (except that all oil and gas taxpayers would claim credits).

<i>Tax Type</i>	<i># Taxpayers</i>	<i>Total Credits (# Taxpayers x \$150,000)</i>
Corporation Net Income	685	\$102,750,000
Oil and Gas Production and Property	30	4,500,000
Mining License	50	7,500,000
Fisheries Business	50	7,500,000
Total	815	\$122,250,000

313194
(S) JUD
THE N FIN

FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

BILL NO. SB 223

Revision Date: _____ Dept. Affected: Revenue
 Title: Tax Credit: Gifts to Public Broadcasting BRU: Revenue Operations
 Component: Income and Excise Audit
 Sponsor: Senator Taylor
 Requestor: (S) CRA COMPONENT SERIAL NO. 113

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0
CAPITAL						

REVENUE FUND SOURCE: General	(**)	(**)	(**)	(**)	(**)	(**)
-------------------------------------	------	------	------	------	------	------

FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY94) impact: \$ 0

ANALYSIS: (Attach a separate page if necessary.)
 (**) See Attached

Prepared by: Larry E. Meyers *Larry E. Meyers* Phone: 465-2320
 Division: Income and Excise Audit Date: March 1, 1994
 Approved by Commissioner: Darrel J. Rexwinkel *Darrel J. Rexwinkel* Date: March 1, 1994
 Agency: Department of Revenue

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SB 223

SB 223

Tax Credit: Gifts to Public Broadcasting

March 1, 1994

Page 2 of 2

Bill Analysis

This bill authorizes taxpayers to claim a credit against taxes due for cash contributions to private nonprofit corporations that are licensed as a public broadcasting station in the state. The credit, not to exceed \$150,000, may be claimed against the following tax types:

Corporation Net Income (AS 43.20)

Oil and Gas Production (AS 43.55)

Oil and Gas Property (AS 43.56)

Mining License (AS 43.65)

Fisheries Business (AS 43.75)

During the taxpayer's tax year, credits claimed cannot be combined to exceed \$150,000.

This bill takes effect January 1, 1995.

Revenue

Total amount of credits will vary each year depending on contributions made by taxpayers. Although it is not likely that all taxpayers will make contributions to reach the maximum \$150,000 credit allowed under this bill and have tax liabilities to the extent of the credit, following is the maximum impact on revenue assuming that the top 10% of taxpayers claim the maximum credit allowed (except that all oil and gas taxpayers would claim credits).

Tax Type	# Taxpayers	Total Credits (# Taxpayers x \$150,000)
Corporation Net Income	685	\$102,750,000
Oil and Gas Production and Property	30	4,500,000
Mining License	50	7,500,000
Fisheries Business	50	7,500,000
Total	815	\$122,250,000

317194
(S) JUD
THEN FIN

FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

BILL NO. SSSB 223

Revision Date: _____ Dept. Affected: Revenue
 Title: Tax Credit: Gifts to Public Broadcasting BRU: Revenue Operations
 Component: Income and Excise Audit
 Sponsor: Senator Taylor
 Requestor: (S) CRA COMPONENT SERIAL NO. 113

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL						
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REVENUE FUND SOURCE: General	(**)	(**)	(**)	(**)	(**)	(**)
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FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY94) impact: \$ 0

ANALYSIS: (Attach a separate page if necessary.)

(**) See Attached

Prepared by: Larry E. Meyers Phone: 465-2320
 Division: Income and Excise Audit Date: March 2, 1994
 Approved by Commissioner: Darrel J. Rexwinkel Date: March 2, 1994
 Agency: Department of Revenue

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Bill Analysis

This bill amends current statutes, which authorize taxpayers to claim tax credits for contributions made to educational institutions, to incorporate contributions made to private nonprofit, noncommercial public Alaska educational radio or television networks or stations. Under this bill, credits for cash contributions made to educational institutions and public broadcasting may be claimed against the following tax types:

- Corporation Net Income (AS 43.20)
- Oil and Gas Production (AS 43.55)
- Oil and Gas Property (AS 43.56)
- Mining License (AS 43.65)
- Fisheries Business (AS 43.75)

Credits are computed by taking 50% of the first \$100,000 in contributions and 100% of the next \$100,000 in contributions. The maximum credit allowed is \$150,000. During the taxpayer's tax year, total credits claimed cannot be combined overall to exceed \$150,000.

This bill takes effect January 1, 1995.

Revenue

Total amount of credits will vary each year depending on contributions made by taxpayers. Although it is not likely that all taxpayers will make contributions to reach the maximum \$150,000 credit allowed under this bill and have the necessary tax liabilities to apply the credit, following is the maximum impact on revenue assuming that the top 10% of taxpayers claim the maximum credit allowed. It has been presumed that all oil and gas taxpayers would claim their maximum allowable credits.

Tax Type	# Taxpayers	Total Credits (# Taxpayers x \$150,000)
Corporation Net Income	685	\$102,750,000
Oil and Gas Production and Property	30	4,500,000
Mining License	50	7,500,000
Fisheries Business	50	7,500,000
Total	815	\$122,250,000

3/3/94
(S) JUD
THEN FIN

FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

BILL NO. SB 223

Revision Date: _____ Dept. Affected: Administration
 Title: "An Act authorizing credits against certain BRU: Public Broadcasting Commission
taxes for broadcasting...." Component: Public Broadcasting Commission
 Sponsor: Taylor
 Requestor: (S) CRA COMPONENT SERIAL NO. 77

Expenditures/Revenues

(Thousands of Dollars)

OPERATING EXPENDITURES	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES	0.0	0.0	0.0	0.0	0.0	0.0
TRAVEL	0.0	0.0	0.0	0.0	0.0	0.0
CONTRACTUAL	0.0	0.0	0.0	0.0	0.0	0.0
SUPPLIES	0.0	0.0	0.0	0.0	0.0	0.0
EQUIPMENT	0.0	0.0	0.0	0.0	0.0	0.0
LAND & STRUCTURES	0.0	0.0	0.0	0.0	0.0	0.0
GRANTS, CLAIMS	0.0	0.0	0.0	0.0	0.0	0.0
MISCELLANEOUS	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0
CAPITAL EXPENDITURES	0.0	0.0	0.0	0.0	0.0	0.0
CHANGE IN REVENUES ()	0.0	0.0	0.0	0.0	0.0	0.0

FUND SOURCE

(Thousands of Dollars)

1002 Federal Receipts	0.0	0.0	0.0	0.0	0.0	0.0
1003 GF Match	0.0	0.0	0.0	0.0	0.0	0.0
1004 GF	0.0	0.0	0.0	0.0	0.0	0.0
1005 GF/Program Receipts	0.0	0.0	0.0	0.0	0.0	0.0
1006 GF/MHTIA	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of current year (FY94) cost: none

POSITIONS:

FULL-TIME	0	0	0	0	0	0
PART-TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

ANALYSIS: (Attach a separate page if necessary)

Prepared by: Doug Samimi-Moore
 Division: Alaska Public Broadcasting Commission
 Approved by Commissioner: Nancy Bear Usery
 Agency: Administration

Phone: 465-2846
 Date: _____
 Date: 3/28/94

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SENATE COMMITTEE REPORT

Just

DATE: 3/2/94

FURTHER: Finance

DATE TURNED INTO OFFICE: 3/14/94

Judiciary Committee considered . SPONSOR SUBSTITUTE FOR SENATE BILL NO. 223

"An Act relating to credits against certain taxes for contributions to certain public educational radio and television networks and stations; and providing for an effective date."

and recommends:

- may do p*
- [] replace with _____ CS _____ ()
- or [] adopt previous _____ CS _____ ()
- [] attaches amendment(s)

- [] same title
- [] new title
- [] technical title change (HB only)

[] adopts _____ Letter of Intent

[] further referral to the _____

[] do pass

[] do not pass

[] no recommendation

[] individual recommendations

NEW FISCAL NOTES

Department	Date	Zero	Fiscal

PREVIOUS FISCAL NOTES

Department	Date	Zero	Fiscal
<i>Admin</i>	<i>3/2/94</i>	<input checked="" type="checkbox"/>	
<i>Revenue</i>		<input checked="" type="checkbox"/>	

[] Appropriation No Fiscal Note

DO PASS:

Stephanie Little

Ben ...

...

OTHER RECOMMENDATIONS:

Check Only (Do Not Pass)

Admin L. Taylor Do Pass

Chair: Signature and Recommendation

SENATE COMMITTEE REPORT
FIRST COMMITTEE OF REFERRAL

JK

DATE: 1/10/94
2/22/94--SS introduced

FURTHER: Judiciary
Finance

Date of 5-Day Notice: 2/24/94
(in accordance with Uniform Rule 23)

DATE TURNED INTO OFFICE: 3-2-94

CRA Committee considered SS SENATE BILL NO. 223

"~~An Act~~ authorizing credits against certain taxes for contributions for public broadcasting purposes and providing for an effective date."

+ rpts it back as plus

and recommends:

- replace with _____ CS _____ ()
- attaches amendment(s)
- adopts _____ Letter of Intent
- further referral to the _____

- same title
- new title
- technical title change (HB only).

- do pass
- do not pass
- no recommendation

2 pfn

individual recommendations

FISCAL NOTE INFORMATION

Department	Date	Zero	Fiscal
DOA	2/28/94	0	
DOE	3/1/94	0	

Department	Date	Zero	Fiscal

- Appropriation No Fiscal Note
- Governor's Bill with Previous Fiscal Notes (enter information above)

DO PASS:

Adrian L. Taylor

OTHER RECOMMENDATIONS:

(2) Steven D. Lemay NR.
(2) Karl J. Zharoff No Rec -

Carol E. O'Connell Do Pass

Chair Signature and Recommendation

SB

225

HFIN

FILE

HOUSE COMMITTEE REPORT

(11)

Date Referred: April 5, 1994

FURTHER REFERRALS:

Date of Committee Action: 4/14/94

The FINANCE Committee considered:

CSSB 225(HES)

(FOR SENATE BILL NO. 225(HES)

INSURANCE TAX CREDIT: GIFTS TO COLLEGES

" Act relating to credits against certain insurance taxes for contributions to certain educational institutions; providing for an effective date."

RECOMMENDATIONS:

be replaced with _____ the same title

have attached amendments(s) a new title

do pass

do not pass

no recommendations

individual recommendations

additional referral to the _____ Committee

ADOPTS: _____ letter of Intent

ATTACHES NEW FISCAL NOTE(S): _____ (Dept)

APPROVES PREVIOUS: _____ (Dept/Date)

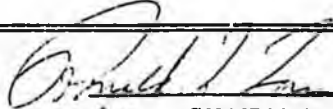
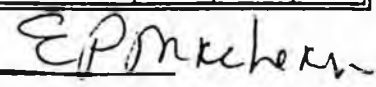
fiscal impact _____

fiscal note(s) DCED 2/4/94

zero fiscal note _____

zero fiscal note(s) Revenue 2/4/94

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
<i>E. P. Maclean</i> Maclean	✓	<i>Gerald J. Larson</i> Larson		X	
<i>Terry Martin</i> Martin	X	<i>Mark Hanley</i> Hanley		X	
<i>Barbara Grussendorf</i> Grussendorf	X	<i>Sam Parvill</i> Parvill		X	
<i>Tom Hoff</i> Hoff	X	<i>Kay Brown</i> Brown		✓	
<i>Mike Navarre</i> Navarre	X	<i>Tom Therman</i> Therman		X	
<i>Richard Foster</i> Foster	X				



 CHAIRMAN'S SIGNATURE
 Larson Maclean

CS FOR SENATE BILL NO. 225(HES)
IN THE LEGISLATURE OF THE STATE OF ALASKA
EIGHTEENTH LEGISLATURE - SECOND SESSION



BY THE SENATE HEALTH, EDUCATION AND SOCIAL SERVICES COMMITTEE

HES
FIN

Offered: 2/4/94
Referred: JUD, FIN

Sponsor(s): SENATORS KERTTULA, Halford, Phillips, Taylor, Salo, Sharp, Pearce, Duncan, Zharoff, Frank

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to credits against certain insurance taxes for contributions to
2 certain educational institutions; and providing for an effective date."

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

4 * Section 1. AS 21.09.210 is amended by adding a new subsection to read:

5 (j) The provisions of AS 21.89.070 apply to a taxpayer who is required to pay
6 a tax due under this section.

7 * Sec. 2. AS 21.66.110 is amended by adding a new subsection to read:

8 (b) The provisions of AS 21.89.070 apply to a taxpayer who is required to pay
9 the tax due under this section.

10 * Sec. 3. AS 21.89 is amended by adding a new section to read:

11 Sec. 21.89.070. INSURANCE TAX CREDIT FOR GIFTS TO COLLEGES.

12 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or
13 AS 21.66.110 for cash contributions for direct instruction, research, and educational
14 support purposes, including library and museum acquisitions, and contributions to

1 endowment, that are accepted by a nonprofit, public or private, Alaska two-year or
2 four-year college or university accredited by a regional accreditation association or that
3 are accepted by an Alaska university foundation that supports a university or college
4 that could receive a contribution for which a taxpayer may obtain a credit under this
5 section. The amount of the credit is the lesser of

6 (1) an amount equal to

7 (A) 50 percent of contributions of not more than \$100,000; and

8 (B) 100 percent of the next \$100,000 of contributions; or

9 (2) 50 percent of the taxpayer's tax liability under this title.

10 (b) By September 30 of each year, the Department of Commerce and
11 Economic Development shall report to the Legislative Budget and Audit Committee
12 on the credits taken during the preceding state fiscal year under this section. Each
13 public college and university shall include in its annual operating budget request
14 contributions received and how the contributions were used.

15 (c) A contribution claimed as a credit under this section

16 (1) may not be claimed as a credit under more than one provision of
17 this title; and

18 (2) may not, when combined with credits taken during the taxpayer's
19 tax year under AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, or
20 AS 43.75.018, exceed \$150,000.

21 * Sec. 4. AS 43.20.014(d) is amended to read:

22 (d) A contribution claimed as a credit under this section

23 (1) may not be claimed as a credit under another provision of this title;

24 (2) may not also be allowed as a deduction under 26 U.S.C. 170 against
25 the tax imposed by this chapter; and

26 (3) may not, when combined with credits taken during the taxpayer's
27 tax year under AS 21.89.07, AS 43.55.019, AS 43.56.018, AS 43.65.018, or
28 AS 43.75.018, exceed \$150,000.

29 * Sec. 5. AS 43.55.019(d) is amended to read:

30 (d) A contribution claimed as a credit under this section may not

31 (1) be claimed as a credit under another provision of this title; and

1 (2) when combined with credits taken during the taxpayer's tax year
2 under AS 21.89.070, AS 43.20.014, AS 43.56.018, AS 43.65.018, or AS 43.75.018,
3 exceed \$150,000.

4 * Sec. 6. AS 43.56.018(d) is amended to read:

5 (d) A contribution claimed as a credit under this section may not

6 (1) be claimed as a credit under another provision of this title; and

7 (2) when combined with credits taken during the taxpayer's tax year
8 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.65.018, or AS 43.75.018,
9 exceed \$150,000.

10 * Sec. 7. AS 43.65.018(d) is amended to read:

11 (d) A contribution claimed as a credit under this section may not

12 (1) be claimed as a credit under another provision of this title; and

13 (2) when combined with credits taken during the taxpayer's tax year
14 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.56.018, or AS 43.75.018,
15 exceed \$150,000.

16 * Sec. 8. AS 43.75.018(d) is amended to read:

17 (d) A contribution claimed as a credit under this section may not

18 (1) be claimed as a credit under another provision of this title; and

19 (2) when combined with credits taken during the taxpayer's tax year
20 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.56.018, or AS 43.65.018,
21 exceed \$150,000.

22 * Sec. 9. This Act is retroactive to January 1, 1994, and applies to contributions made
23 under AS 21.89.070, added by sec. 3 of this Act, after December 31, 1993.

24 * Sec. 10. This Act takes effect immediately under AS 01.10.070(c).

FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

No. 2
Bill Version: SB 225
(S) Public Law: 2-4-94

Revision Date: _____ Dept. Affected: Revenue
Title: Insurance Tax Credit: Gifts to Colleges BRU: Revenue Operations
Component: Income and Finance Audit
Sponsor: Senator Kerrula
Requestor: (S) HES COMPONENT SERIAL NO. 3

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0
CAPITAL	-	-	-	-	-	-
REVENUE FUND SOURCE: General	-	-	-	-	-	-

FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:

FULL-TIME	
PART-TIME	
TEMPORARY	

Estimate of current year (FY94) impact: \$ 0

Changes in CS SB 225 (HES)
reflect NO FISCAL CHANGE from the original
fiscal note. This fiscal note is appropriate.
2/4/94 BAH
date Comptroller (initial)

ANALYSIS: (Attach a separate page if necessary.)

It is not feasible to determine how credits claimed under this bill will impact credits claimed under AS Title 43 because credits under both Title 21 and Title 43 are competing for the \$150,000 total credit limitation. Amounts will vary depending on contributions made by taxpayers each year.

Prepared by: Larry E. Meyers Phone: 465-2320
Division: Income and Excise Audit Date: January 31, 1994
Approved by Commissioner: Darrel J. Rexwinkel Date: January 31, 1994
Agency: Department of Revenue

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FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

Version: SB 225
(S) Publish Date: 2-4-94

Revision Date: _____
Title: Insurance Tax Credits: Gifts to Colleges
Sponsor: Kerttula
Requestor: _____

Department Affected: Commerce and Economic Development
BRU: Insurance
Component: Operations

COMPONENT SERIAL NO. 354

Expenditures/Revenues:

OPERATING EXPENDITURES	FY 95	FY 96	FY 97	FY 98	FY 99	FY 00
PERSONAL SERVICES	0	0	0	0	0	0
TRAVEL	0	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0
LAND & STRUCTURES	0	0	0	0	0	0
GRANTS, CLAIMS	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0
TOTAL OPERATING	0	0	0	0	0	0

CAPITAL EXPENDITURES	0	0	0	0	0	0
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CHANGE IN REVENUES ()	(900.0)	(900.0)	(900.0)	(900.0)	(900.0)	(900.0)
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GF 1004 & 68515

FUND SOURCE

1002 Federal Receipts	0	0	0	0	0	0
1003 GF Match	0	0	0	0	0	0
1004 GF	0	0	0	0	0	0
1005 GF/Program Receipts	0	0	0	0	0	0
1006 GF/MHTIA	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

Estimate of current year (FY 94) cost: \$ 0

POSITIONS

FULL-TIME	0	0	0
PART-TIME	0	0	0
TEMPORARY	0	0	0

Changes in CSB 225 (HES) reflect NO FISCAL CHANGE from the original fiscal note. This fiscal note is appropriate.
2/4/94 kah
date Comte Aide (initial)

ANALYSIS: (Attach a separate page if necessary.)

This bill provides for a maximum annual premium tax credit of \$150,000 for cash gifts to Alaska colleges. Any tax credit will reduce general fund premium tax revenue (OMB 1004, SAS 6P515) by a like amount. It is impossible to predict the amount of premium tax credits that would be applicable in any given year. However, if six companies claimed the maximum premium credit, the result would be a loss of \$900.0 to the general fund.

Prepared by: Joan Brown, Administrative Officer
Division: Insurance

Phone: 465-2597
Date: 1/20/94

Approved by Commissioner: Paul Fuhs
Agency: Commerce and Economic Development

Date: _____

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CS FOR SENATE BILL NO. 225(HES)

IN THE LEGISLATURE OF THE STATE OF ALASKA

EIGHTEENTH LEGISLATURE - SECOND SESSION

BY THE SENATE HEALTH, EDUCATION AND SOCIAL SERVICES COMMITTEE

Offered: 2/4/94
Referred: JUD, FIN

Sponsor(s): SENATOR KERTTULA

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to credits against certain insurance taxes for contributions to
2 certain educational institutions; and providing for an effective date."

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

4 * **Section 1.** AS 21.09.210 is amended by adding a new subsection to read:

5 (j) The provisions of AS 21.89.070 apply to a taxpayer who is required to pay
6 a tax due under this section.

7 * **Sec. 2.** AS 21.66.110 is amended by adding a new subsection to read:

8 (b) The provisions of AS 21.89.070 apply to a taxpayer who is required to pay
9 the tax due under this section.

10 * **Sec. 3.** AS 21.89 is amended by adding a new section to read:

11 **Sec. 21.89.070. INSURANCE TAX CREDIT FOR GIFTS TO COLLEGES.**

12 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or
13 AS 21.66.110 for cash contributions for direct instruction, research, and educational
14 support purposes, including library and museum acquisitions, and contributions to

1 endowment, that are accepted by a nonprofit, public or private, Alaska two-year or
2 four-year college or university accredited by a regional accreditation association or that
3 are accepted by an Alaska university foundation that supports a university or college
4 that could receive a contribution for which a taxpayer may obtain a credit under this
5 section. The amount of the credit is the lesser of

6 (1) an amount equal to

7 (A) 50 percent of contributions of not more than \$100,000; and

8 (B) 100 percent of the next \$100,000 of contributions; or

9 (C) 50 percent of the taxpayer's tax liability under this title.

10 (b) By September 30 of each year, the Department of Commerce and
11 Economic Development shall report to the Legislative Budget and Audit Committee
12 on the credits taken during the preceding state fiscal year under this section. Each
13 public college and university shall include in its annual operating budget request
14 contributions received and how the contributions were used.

15 (c) A contribution claimed as a credit under this section

16 (1) may not be claimed as a credit under more than one provision of
17 this title; and

18 (2) may not, when combined with credits taken during the taxpayer's
19 tax year under AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, or
20 AS 43.75.018, exceed \$150,000.

21 * Sec. 4. AS 43.20.014(d) is amended to read:

22 (d) A contribution claimed as a credit under this section

23 (1) may not be claimed as a credit under another provision of this title;

24 (2) may not also be allowed as a deduction under 26 U.S.C. 170 against
25 the tax imposed by this chapter; and

26 (3) may not, when combined with credits taken during the taxpayer's
27 tax year under AS 21.89.070, AS 43.55.019, AS 43.56.018, AS 43.65.018, or
28 AS 43.75.018, exceed \$150,000.

29 * Sec. 5. AS 43.55.019(d) is amended to read:

30 (d) A contribution claimed as a credit under this section may not

31 (1) be claimed as a credit under another provision of this title; and

1 (2) when combined with credits taken during the taxpayer's tax year
2 under AS 21.89.070, AS 43.20.014, AS 43.56.018, AS 43.65.018, or AS 43.75.018,
3 exceed \$150,000.

4 * Sec. 6. AS 43.56.018(d) is amended to read:

5 (d) A contribution claimed as a credit under this section may not
6 (1) be claimed as a credit under another provision of this title; and
7 (2) when combined with credits taken during the taxpayer's tax year
8 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.65.018, or AS 43.75.018,
9 exceed \$150,000.

10 * Sec. 7. AS 43.65.018(d) is amended to read:

11 (d) A contribution claimed as a credit under this section may not
12 (1) be claimed as a credit under another provision of this title; and
13 (2) when combined with credits taken during the taxpayer's tax year
14 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.56.018, or AS 43.75.018,
15 exceed \$150,000.

16 * Sec. 8. AS 43.75.018(d) is amended to read:

17 (d) A contribution claimed as a credit under this section may not
18 (1) be claimed as a credit under another provision of this title; and
19 (2) when combined with credits taken during the taxpayer's tax year
20 under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.56.018, or AS 43.65.018,
21 exceed \$150,000.

22 * Sec. 9. This Act is retroactive to January 1, 1994, and applies to contributions made
23 under AS 21.89.070, added by sec. 3 of this Act, after December 31, 1993.

24 * Sec. 10. This Act takes effect immediately under AS 01.10.070(c).



Official Business

Alaska State Legislature

SENATE

State Capitol
Juneau, AK 99801-1182

Sponsor Statement

S.B 225 Tax Credits for Contributions to Certain Educational Institutions

Senator Jay Kerttula

SB 225 will extend the already existing tax credit to authorized insurance and title insurance companies. Presently, corporate taxpayers, oil and gas producers, and mining and fishing companies are able to credit their tax liability for up to \$150,000, if they donate to a qualified educational institution.

Insurance and Title Insurance companies are unable to take advantage of this tax credit because they pay a premium tax instead of corporate income tax.

SB 225 provides that authorized insurance companies may take as a tax credit 50% of the first \$100,000 and 100% of the next \$100,000 donated to a qualified institution. The maximum tax credit available is \$150,000 or 50% of the tax liability whichever is less. (The further limitation of 50% of tax liability was included based on discussions with the division of insurance.)

In fiscal 1993 the division of insurance collected \$30,159,550 in fees and taxes and expended for operating purposes \$3,359,860.

During 1993 a total of \$533,429 was applied by the Department of Revenue to 1992 tax returns of qualified corporations as tax credits for educational institutions.

DIVISION OF LEGAL SERVICES

LEGISLATIVE AFFAIRS AGENCY STATE OF ALASKA

(907) 465-3867 or 465-2450
FAX (907) 465-2029
Mail Stop 3101

130 Seward Street, Suite 409
Juneau, Alaska 99801-2105

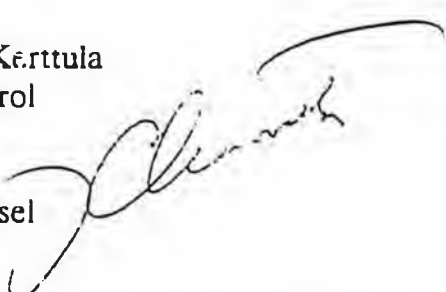
MEMORANDUM

January 19, 1994

SUBJECT: Senate Bill 225 -- Sectional analysis (Work Order No. 8-LS1268\E)

TO: Senator Jalmar Karttula
Attn: Carol Carrol

FROM: Jack Chenoweth
Legislative Counsel



The measure would extend to payers of taxes imposed under the statutory title which regulates the business of insurance (AS 21) the same opportunity to claim credits for gifts to state educational institutions as were authorized for payers of various taxes imposed under AS 43 by ch. 71, SLA 1991.

Bill section 1: The bill section adds a subsection (j) to AS 21.09.210 that authorizes a claim of the credit against taxes due and payable under the general levy imposed on direct insurance premium income.

Bill section 2: The bill section adds a subsection (b) to AS 21.66.110 that authorizes a claim of the credit against taxes due and payable under the levy imposed on title insurance premiums.

Bill section 3: This provision defines the credit, extending the opportunity to claim a credit against taxes for contributions to qualifying educational institutions. The language derives directly from the claim of the credit authorized by the taxes imposed under AS 43. In amount, the claim of credit is limited to the lesser amount of (1) one-half of the amount of contributions on the first \$100,000 (\$50,000) and the full amount of the contribution on the next \$100,000, an effective maximum of \$150,000, or (2) 50 percent of the taxpayer's tax liability under AS 21.

Bill sections 4 - 8: The amendments to these five sections conform the various sections under which the educational institution credit is authorized against the corporate income tax (AS 43.20), oil and gas production (i.e severance) tax and surcharge (AS 43.55), oil and gas property tax (AS 43.56), mining license tax (AS 43.65), and fisheries business tax (43.75). Cumulative claims of the credits

Senator Jalmar Kerttula

January 19, 1994

Page 2

against all taxes--the insurance tax addressed in this bill and the five other taxes against which the claim may be made--during any one tax year may not, in total, exceed \$150,000.

Bill section 9: This provision makes the insurance tax credit claimable retroactive to January 1, 1994, to allow for a claim of the full amount of the credit in the current calendar year.

Bill section 10 gives the bill an immediate effective date.

JBC:pl
94-050.plm

University of Alaska

Statewide System

SB 225 CREDITS AGAINST INSURANCE TAXES

Sponsor: Senator Kerttula

Alaska's existing tax credit legislation has proved very helpful to the University of Alaska, to Alaska Pacific University and to Sheldon Jackson College in seeking private funds in support of academic programs. Corporations and businesses that are inclined to donate to higher education find it much more appealing because of the tax credit opportunity. It has been a significant asset for the university fund-raisers in presenting their case to potential donors. UA estimates are that in 1993, the tax credit option was utilized in donations that exceeded \$1 million.

Legislation regarding the taxation of insurance companies doing business in Alaska precludes them from being able to utilize the current corporate tax credit. SB 225 will extend the tax credit to this group of corporations and, it is hoped, make them more favorable to solicitations by the state's higher education institutions.

The legislature has been encouraging the University of Alaska to seek alternative revenue sources including private fund-raising. UAF has been particularly active, having just completed their first major campaign. The campus raised close to \$12 million over the past two years, exceeding their goal by \$2 million. The majority of these funds are in endowments that will provide benefits to students far into the future. UAA and UAS have engaged in less ambitious efforts, but they have each had notable success over the past year with several substantial gifts.

The University urges the legislature to pass SB 225 so that the tax credit option can be extended to the insurance companies doing business in Alaska. Passage of this legislation will enhance the fund-raising capabilities of Alaska's higher education institutions.

contact:

Wendy Redman
University Relations
463-3086/474-7582



Wendy Redman, Vice President
University Relations
(907) 474-7562
(907) 474-7570 (FAX)

University of Alaska Statewide System
Fairbanks, Alaska 99775-6880

TO: Senate HESS Committee
FROM: Wendy Redman, Vice President *WR*
DATE: February 2, 1994
RE: SB 225 - Credits Against Certain Insurance Taxes

I am sorry that I am unable to testify in person, or by audio conference, in support of SB 225, but I ask that this letter be included in the proceedings of the meeting, and that the University of Alaska be shown as strongly in favor of passage.

The tax credit legislation passed several years ago has proved very helpful to the University of Alaska, to APU and to Sheldon Jackson College in seeking private funds in support of our academic programs. Corporations and businesses that are inclined to donate to higher education find it much more appealing because of the tax credit opportunity. It has been a significant asset for our fund-raisers in presenting their case to potential donors.

Legislation regarding the taxation of insurance companies doing business in Alaska precludes them from being able to utilize the current corporate tax credit. The legislation before you will extend the tax credit to this group of corporations and, we hope, make them more favorable to our solicitations.

As you know the legislature has been encouraging the University of Alaska to seek alternative revenue sources including private fund-raising. UAF has been particularly active, having just completed their first major campaign. The campus raised close to \$12 million over the past two years, exceeding their goal by \$2 million. The majority of these funds are in endowments that will provide benefits to students far into the future. UAA and UAS have engaged in smaller efforts, but they have each had notable success over the past year with several substantial gifts.

During discussion on the original legislation there were concerns that other private non-profit groups would be disadvantaged if donors were encouraged, by use of a tax credit, to give money to higher education. I believe that the pattern of private fund-raising in the state has shown that this is not true, and that corporations and businesses continue to make donations following their own internal priorities and principles. The tax credit is an advantage for securing donations that are already targeted for higher education but for one reason or another just haven't materialized.

Thank you for your interest and again, on behalf of the University of Alaska, I urge your support of this legislation, and ask for your vote to move SB 225 from the HESS Committee.

SUPPORT

ALASKA PACIFIC UNIVERSITY

The President

FAX for Senator Jay Kerttula
Re: Education Tax Credit

Dear Senator Kerttula:

I write to support Senate Bill 225 which seeks to include within the Education Tax Credit legislation a group of Alaskan corporations who were inadvertently left out of the earlier legislation. I refer to insurance companies who do not pay state income tax but do pay a tax based on premiums.

The inadvertence was due to the fact that the insurance companies are included in a different part of the code. S225 seeks to remedy this oversight to make it possible for these companies to receive credits against certain insurance taxes for contribution to certain educational institutions in the same way that is available to other companies under paragraphs in AS43.

Insurance companies, interested in making gifts through the Education Tax Credit program, have urged us to seek a way for them to be included in the program.

This is very important especially to the two private institutions in the state, Alaska Pacific University and Sheldon Jackson College, and to the University of Alaska Foundation. It encourages corporations to support institutions that are totally dependent on private philanthropy. These institutions provide substantial service to the state by educating a significant percentage of Alaska's students with high quality programs.

I urge the passage of S225.

Cordially,

FTT

F. Thomas Trotter
 President

Post-It™ brand fax transmittal memo 7671 # of pages 1

To: <i>Copied</i>	From: <i>Thomas Trotter</i>
Co: <i>Sen Kerttula's Office</i>	Co: <i>APU</i>
Dept:	Phone: <i>562-8220</i>
Fax #: <i>465-5801</i>	Fax #:



Office of the President

February 14, 1994

Honorable Senator Jay Kerttula
PO Box V
Juneau, AK 99811

RE: Senate Bill 225

Dear Senator Kerttula,

The above cited piece of legislation is of great interest to Sheldon Jackson College and the institutions of higher education in this state. We are in support of this bill and we appreciate your efforts in its introduction.

The Alaska Income Tax Education Credit is an extremely useful tool for Alaskans because it encourages mutually beneficial partnerships between industry and higher education. This tool allows colleges in the state to enhance and improve academic programs by having access to the funding necessary to implement quality education for Alaskans.

An omission in the original legislation, namely the omission of including the insurance industry as a taxpayer group eligible to participate in this most essential partnering incentive, can be rectified by SB 225.

We support the passage of SB 225 in order to rectify the omission of the original bill. Thank you for recognizing and attempting to correct the oversight of the incentive.

Best regards,

Kenneth M. Cameron D.M.D.
President (Acting)

STATE OF ALASKA

DEPARTMENT OF REVENUE

WALTER J. HICKEL, GOVERNOR

INCOME AND EXCISE AUDIT
P. O. BOX 110420
JUNEAU, AK 99811-0420
FAX (907) 465-2375

March 14, 1994

The Honorable Steve Frank, Co-Chair
The Honorable Drue Pearce, Co-Chair
Senate Finance Committee
Alaska State Senate
State Capitol, Room 518
Juneau, AK 99801-1182

DRAFT

Dear Senators Frank and Pearce:

I am following up on questions raised in your committee meeting last Saturday regarding the education tax program.

Under the education credit program, taxpayers are allowed a credit against their tax liabilities for 50% of qualified contributions of not more than \$100,000 and 100% of the next \$100,000 of contributions. In accordance with reporting requirements under the statutes listed below, following are the amount of education credits claimed against tax liabilities during the past year.

Tax Type	Statute	Education Credit Amount	Corporations Claimed Credit
Corporation Net Income Non Oil and Gas Corporations	43.20.014(c)	\$433,016	8
Corporation Income Oil and Gas Corporations	43.20.014(c)	5000	1
Oil and Gas Production	43.55.019(c)	71,080	1
Oil and Gas Property	43.56.018(c)	24,333	1
Mining License	43.65.018(c)	0	0
Fisherles Business	43.75.018(c)	0	0
Total		\$533,429	11

Sincerely,

Larry E. Meyers
Director

Frank2.nf

DBLH

ADDITIONAL INFORMATION

HOUSE COMMITTEE REPORT

(9)

Date Referred: March 18, 1994

FURTHER REFERRALS:

Finance

Date of Committee Action: 3/31/94

The HEALTH, EDUCATION AND SOCIAL SERVICES Committee considered: CSSB 225(HES)

CS FOR SENATE BILL NO. 225(HES) INSURANCE TAX CREDIT: GIFTS TO COLLEGES

"An Act relating to credits against certain insurance taxes for contributions to certain educational institutions; and providing for an effective date."

- RECOMMENDATIONS:
- be replaced with _____ the same title
 - _____ a new title
 - have attached amendments(s)
 - do pass
 - do not pass
 - no recommendations
 - individual recommendations
 - additional referral to the _____ Committee

ADOPTS: _____ letter of Intent

ATTACHES NEW FISCAL NOTE(S): (Dept)

APPROVES PREVIOUS: (Dept/Date)

fiscal impact _____

fiscal note(s) Commerce 2/4/94

zero fiscal note _____

zero fiscal note(s) Revenue 2/4/94

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
<i>Pete [Signature]</i>	✓	<i>[Signature]</i>			X
<i>[Signature]</i>	✓				
<i>[Signature]</i>	✓				
<i>[Signature]</i>	✓				

[Signature]
CHAIRMAN'S SIGNATURE

FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

BILL NO. CSSB225(H)

Revision Date: March 16, 1994
Title: Insurance Tax Credits: Gifts to Colleges

Department Affected: Commerce and Economic Development
BRU: Insurance
Component: Operations

Sponsor: Kerttula
Requestor: _____

COMPONENT SERIAL NO. 354

Expenditures/Revenues:

OPERATING EXPENDITURES	FY 95	FY 96	FY 97	FY 98	FY 99	FY 00
PERSONAL SERVICES	0	0	0	0	0	0
TRAVEL	0	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0
LAND & STRUCTURES	0	0	0	0	0	0
GRANTS, CLAIMS	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0
TOTAL OPERATING	0	0	0	0	0	0

CAPITAL EXPENDITURES	0	0	0	0	0	0
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CHANGE IN REVENUES ()	(8,247.4)	(8,247.4)	(8,247.4)	(8,247.4)	(8,247.4)	(8,247.4)
------------------------	-----------	-----------	-----------	-----------	-----------	-----------

GF 1004 & 68515

FUND SOURCE

1002 Federal Receipts	0	0	0	0	0	0
1003 GF Match	0	0	0	0	0	0
1004 GF	0	0	0	0	0	0
1005 GF/Program Receipts	0	0	0	0	0	0
1006 GF/MHTIA	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

Estimate of current year (FY 94) cost: \$ 0

POSITIONS

FULL-TIME	0	0	0	0	0	0
PART-TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

ANALYSIS: (Attach a separate page if necessary.)

The difference between this fiscal note and the fiscal note dated January 20, 1994, is that this fiscal note identifies the OPTIMAL MAXIMUM tax credit that may occur. This calculation is based upon the 1992 premium taxes actually collected from insurance companies. (Please see the attachment.) Any tax credit will reduce general fund premium tax revenue by a like amount. The exact amount of the tax credit is, however, impossible to predict.

Prepared by: Joan Brown
Division: Insurance

Phone: 465-2597
Date: March 16, 1994

Approved by Commissioner: Paul Fuhs
Agency: Commerce and Economic Development

Date: 3-16-94

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The enclosed runs are calculations to show the maximum probable effect of Senate Bill 225, totaling \$8,247,438. The calculations were performed on 1992 premium taxes collected from the domiciled and admitted property and casualty companies (including title companies) and life and health companies (including medical corps). The numbers reflect the maximum credit allowed to each company under the formula in SB 225, the lesser of either \$150,000 or 50 percent of the taxable liability. Therefore, the company would have to have a taxable liability of \$300,000 or more to receive the \$150,000 credit.

On the Property & Casualty run, the columns are:

- A - property & casualty insurance premium tax paid
- B - title insurance premium tax paid
- C - marine, wet marine & transportation premium tax paid
- D - total of columns A, B and C
- E - maximum tax credit allowable under SB 225

On the Life run, the columns are:

- A - total premium tax paid
- B - maximum tax credit allowable under SB 225

Examples:

Alaska Industrial Insurance Company

Total taxes paid - \$1,148.56
Maximum tax credit - \$574.00

Allstate Insurance Company

Total taxes paid - \$1,961,199.00
Maximum tax credit - \$150,000.00

Alaska Timber Exchange

Total taxes paid - \$172,871.00
Maximum tax credit - \$86,435.50

Blue Cross of Washington and Alaska

Total taxes paid - \$1,142,746.00
Maximum tax credit - \$150,000.00

	A	B	C
1	1992 Life & Health Companies		
2	(Including Hospital Medical Corporations)		
3			
4	Premium Tax Paid	Per Legislation	Name of Insurance Company
5	\$533.76	\$286.88	AAA Life Insurance Company
6	\$22,787.00	\$11,393.50	Academy Life Insurance Company
7	\$9,081.00	\$4,540.50	AETNA Life Insurance & Annuity Company
8	\$24,576.43	\$12,288.22	AIG Life Insurance Company
9	\$11,043.18	\$5,521.59	Alaska Vision Services
10	\$5,546.00	\$2,773.00	Alexander Hamilton Life Insurance Company Of America
11	\$21,452.00	\$10,726.00	All American Life Insurance Company
12	\$21.00	\$10.50	Alliance Life Insurance Company
13	\$31,186.00	\$15,593.00	Allianz Life Insurance Co of North America
14	\$68,629.00	\$34,314.50	Allstate Life Insurance Company
15	\$19.75	\$9.88	AM Investors Life Insurance Co. Inc.
16	\$2,801.00	\$1,400.50	American Bankers Life ASR Co of Florida
17	\$41.00	\$20.50	American Capitol Insurance Company
18	\$620.00	\$310.00	American Centurion Life & Accident ASR Co
19	\$23,501.42	\$11,750.71	American Chambers Life Insurance Company
20	\$2,086.00	\$1,043.00	American Family Life ASR Co of Columbus
21	\$454.32	\$227.16	American Fidelity Assurance Company
22	\$591.60	\$295.80	American Fidelity Life Insurance Company
23	\$14.75	\$7.38	American Franklin Life Insurance Company
24	\$17.00	\$8.50	American General Life Ins Co of New York
25	\$13,021.00	\$6,510.50	American General Life Assurance Company
26	\$54.00	\$27.00	American Guardian Life Assurance Company
27	\$1,521.67	\$760.84	American Health & Life Insurance Company
28	\$13,298.15	\$6,649.08	American Heritage Life Insurance Company
29	\$6,961.00	\$3,480.50	American Income Life Insurance Company
30	\$1,155.41	\$577.71	American International Life ASR Co of New York
31	\$2,324.00	\$1,162.00	American Life & Casualty Insurance Company
32	\$6,124.26	\$3,062.13	American National Insurance Company
33	\$72.08	\$36.04	American National Life Ins Co of Texas
34	\$1.38	\$0.69	American Patriot Health Insurance Company
35	\$585.70	\$282.85	American Republic Insurance Company
36	\$41.40	\$20.70	American Service Life Insurance Company
37	\$265.01	\$132.51	American Standard Life & Accident Ins Co
38	\$579.69	\$289.85	American States Life Insurance Company
39	\$300.00	\$150.00	American Travelers Life Ins Co
40	\$447.00	\$223.50	American United Life Insurance Company
41	\$11,614.00	\$5,807.00	American-Amicable Life Ins Co of Texas
42	\$8,269.21	\$4,134.61	Ameritas Life Insurance Corporation
43	\$16.66	\$8.33	Ameritas Variable Life Insurance Company
44	\$29,103.00	\$14,551.50	Amex Life Assurance Company
45	\$236.60	\$118.30	AMICA Life Insurance Company
46	\$486.00	\$243.00	Anthem Life Insurance Company
47	\$29.00	\$14.50	Anthem Life Insurance Company of Indiana
48	\$31.00	\$15.50	Aristar Life Insurance Company
49	\$261.00	\$130.50	Associates Financial Life Insurance Company
50	\$10.00	\$5.00	Aurora National Life Assurance Company
51	\$483.00	\$241.50	Balboa Life Insurance Company
52	\$6,659.31	\$3,329.66	Bankers Life & Casualty Company
53	\$176.00	\$88.00	Bankers National Life Insurance Company
54	\$2,008.00	\$1,004.00	Bankers Security Life Insurance Society
55	\$2,824.00	\$1,412.00	Bankers United Life Assurance Company
56	\$1,442.00	\$721.00	Banner Life Insurance Company
57	\$2,585.44	\$1,292.72	BCS Life Insurance Company
58	\$1,517.00	\$758.50	Beneficial Life Insurance Company
59	\$725.00	\$362.50	Beneficial Standard Life Insurance Company
60	\$845.00	\$422.50	Berkshire Life Insurance Company
61	\$8,901.00	\$4,450.50	Best Life Assurance Company of California
62	\$1,142,746.00	\$150,000.00	Blue Cross of Washington and Alaska
63	\$5,965.00	\$2,982.50	Boston Mutual Life Insurance Company

	A	B	C
64	\$431.11	\$215.58	Bradford National Life Insurance Company
65	\$2,093.00	\$1,048.50	Business Men's Assurance Company of America
66	\$1,628.00	\$814.00	CM Life Insurance Company
67	\$539.88	\$269.84	Canada Life Assurance Company
68	\$9.99	\$5.00	Capital Investors Life Insurance Company
69	\$1,223.02	\$811.51	Capitol American Life Insurance Company
70	\$928.00	\$484.00	Capitol Bankers Life Insurance Company
71	\$5,828.00	\$2,813.00	Celtic Life Insurance Company
72	\$85.00	\$32.50	Central National Life Insurance Company of Omaha
73	\$52.85	\$26.33	Central Security Life Insurance Company
74	\$5,202.00	\$2,801.00	Central States Health & Life Ins Co of Omaha
75	\$8,772.00	\$3,386.00	Centurion Life Insurance Company
76	\$1,133.65	\$586.83	Century Life of America
77	\$1,026.22	\$513.11	Certified Life Insurance Company
78	\$185.00	\$82.50	Charter National Life Insurance Company
79	\$5,847.83	\$2,823.82	Chubb Life Insurance Company of America
80	\$3,829.37	\$1,914.69	Chubb Sovereign Life Insurance Company
81	\$90.77	\$45.39	Citicorp Life Insurance Company
82	\$25,137.81	\$12,568.91	Colonial Life & Accident Insurance Company
83	\$5,040.00	\$2,520.00	Colonial Penn Life Insurance Company
84	\$138.83	\$69.42	Colorado Bankers Life Insurance Company
85	\$309.75	\$154.88	Columbian Mutual Life Insurance Company
86	\$9,775.67	\$4,887.84	Combined Insurance Company of America
87	\$12,112.00	\$6,056.00	Commerical Bankers Life Insurance Company
88	\$924.43	\$462.22	Commerical Life Insurance Company
89	\$142.37	\$71.19	Commerical Travelers Mutual Insurance Company
90	\$484.00	\$232.00	Commerical Union Life Insurance Company of America
91	\$228.28	\$114.13	Community National Assurance Company
92	\$398.00	\$199.00	Confederation Life Insurance Company
93	\$223.94	\$111.97	Congress Life Insurance Company
94	\$25,758.00	\$12,879.00	Connecticut General Life Insurance Company
95	\$995.38	\$497.69	Connecticut National Life Insurance Company
96	\$84.13	\$42.07	Constitution Life Insurance Company
97	\$1,311.00	\$655.50	Continental American Life Insurance Company
98	\$5,587.00	\$2,783.50	Continental Assurance Company
99	\$1,206.00	\$603.00	Continental General Insurance Company
100	\$499.00	\$249.50	Continental Life and Accident Company
101	\$385.00	\$182.50	Continental Life Insurance Company
102	\$237.00	\$118.50	Continental Western Life Insurance Company
103	\$155.38	\$77.88	Country Investors Life Assurance Company
104	\$2,032.58	\$1,016.29	Country Life Insurance Company
105	\$44,859.08	\$22,329.54	Crown Life Insurance Company
106	\$73,718.00	\$38,858.00	Cuna Mutual Insurance Society
107	\$100.44	\$50.22	Delaware American Life Insurance Company
108	\$85,797.19	\$42,898.60	Delta Dental Insurance Company
109	\$7.83	\$3.92	Employees Life Company (Mutual)
110	\$113.00	\$56.50	Employers Life Insurance Company of Wausau
111	\$84.96	\$32.48	Employers Modern Life Company
112	\$193.78	\$96.89	Equitable Life & Casualty Insurance Company
113	\$82,008.00	\$31,003.00	Equitable Life Assurance Society of the U.S.
114	\$3,290.00	\$1,645.00	Equitable Life Insurance Company of Iowa
115	\$75,088.00	\$37,534.00	Equitable Variable Life Insurance Company
116	\$25.00	\$12.50	Executive Fund Life Insurance Company
117	\$1,080.00	\$530.00	Family Life Insurance Company
118	\$228.00	\$114.00	Family Service Life Insurance Company
119	\$7,418.00	\$3,709.00	Federal Home Life Insurance Company
120	\$7,487.42	\$3,733.71	Federal Kemper Life Assurance Company
121	\$9.00	\$4.50	Federal Life Insurance Company (Mutual)
122	\$729.00	\$364.50	Fidelity & Guaranty Life Insurance Company
123	\$462.02	\$231.01	Fidelity Bankers Life Insurance Company
124	\$81.49	\$40.75	Fidelity Life Association, A Mutual Legal Reserve Co
125	\$5,081.51	\$2,540.76	Fidelity Security Life Insurance Company
126	\$5,907.57	\$2,953.79	Fidelity Union Life Insurance Company
127	\$4,688.00	\$2,344.00	First Capital Life Insurance Company

	A	B	C
129	\$12,786.43	\$6,383.22	First Colony Life Insurance Company
129	\$337.28	\$168.64	First Delaware Life Insurance Company
130	\$1,882.00	\$941.00	First Equicor Life Insurance Company
131	\$436.00	\$218.00	First International Life Insurance Company
132	\$121.00	\$60.50	First Investors Life Insurance Company
133	\$253.37	\$126.89	First Life Assurance Company
134	\$564.00	\$282.00	First National Life Insurance Company
135	\$3,025.88	\$1,512.83	First Penn-Pacific Life Insurance Company
136	\$12,930.27	\$6,465.14	Ford Life Insurance Company
137	\$1,169.00	\$584.50	Forethought Life Insurance Company
138	\$10.37	\$5.19	Fort Dearborn Life Insurance Company
139	\$105,253.88	\$52,626.94	Fortis Benefits Insurance Company
140	\$2,639.07	\$1,319.54	Garden State Life Insurance Company
141	\$8,324.28	\$4,162.14	General American Life Insurance Company
142	\$111.16	\$55.58	General Fidelity Life Insurance Company
143	\$3,816.00	\$1,908.00	General Services Life Insurance Company
144	\$1,433.00	\$716.50	Gerber Life Insurance Company
145	\$6,739.00	\$3,369.50	Globe Life and Accident Insurance Company
146	\$36,529.35	\$18,264.88	Globe Life Insurance Company
147	\$62,039.00	\$31,019.50	Golden Rule Insurance Company
148	\$3,700.82	\$1,850.41	Government Personnel Mutual Life Insurance Company
149	\$263.93	\$131.97	Grand Pacific Life Insurance Company, LTD
150	\$26.00	\$13.00	Great American Life Insurance Company
151	\$266.00	\$133.00	Great American Reserve Insurance Company
152	\$71.30	\$35.65	Great Republic Life Insurance Company
153	\$641.00	\$320.50	Great Southern Life Insurance Company
154	\$183,026.00	\$91,513.00	Great-West Life & Annuity Insurance Company
155	\$1,078.00	\$539.00	Groupamerica Insurance Company
156	\$11,299.77	\$5,649.89	Guarantee Mutual Life Company
157	\$1,624.46	\$812.23	Guarantee Reserve Life Insurance Company
158	\$1,406.16	\$703.08	Guarantee Trust Life Insurance Company
159	\$5,205.00	\$2,602.50	Hartford Life and Accident Insurance Company
160	\$2,005.00	\$1,002.50	Hartford Life Insurance Company
161	\$15,126.00	\$7,563.00	Heritage Life Insurance Company
162	\$10,501.00	\$5,250.50	Home Life Financial Assurance Corporation
163	\$8,878.42	\$4,439.21	Horace Mann Life Insurance Company
164	\$1,003.29	\$501.65	Idealife Insurance Company
165	\$3,162.51	\$1,581.26	IDS Life Insurance Company
166	\$42.20	\$21.10	Individual ASR Co Life Health & Accident
167	\$214.00	\$107.00	Integon Life Insurance Corporation
168	\$8.75	\$4.38	Integrity Life Insurance Company
169	\$649.00	\$324.50	Inter-State Assurance Company
170	\$12.00	\$6.00	Intercontinental Life Insurance Company
171	\$892.62	\$446.31	Investors Guaranty Life Insurance Company
172	\$675.00	\$337.50	Investors Life Ins Co of California
173	\$8.00	\$4.00	Investors Life Ins Co of North America
174	\$1,973.84	\$986.92	Investors Life Ins Co of Nebraska
175	\$1,204.23	\$602.12	ITT Hartford Life and Annuity Ins Co
176	\$35.00	\$17.50	ITT Lyndon Life Insurance Company
177	\$31,585.00	\$15,792.50	JC Penny Life Insurance Company
178	\$34,387.74	\$17,193.87	Jackson National Life Insurance Company
179	\$529.00	\$264.50	Jefferson National Life Insurance Company
180	\$1,435.00	\$717.50	John Aken Life Insurance Company
181	\$28.27	\$14.14	John Deere Life Insurance Company
182	\$79,667.00	\$39,833.50	John Hancock Mutual Life Insurance Company
183	\$10,265.00	\$5,132.50	John Hancock Variable Life Insurance Company
184	\$1,537.00	\$768.50	Kansas City Life Insurance Company
185	\$68.00	\$34.00	Kemper Investors Life Insurance Company
186	\$2,390.58	\$1,195.29	Lamar Life Insurance Company
187	\$104.25	\$52.13	Liberty Life Assurance Company of Boston
188	\$1,084.00	\$542.00	Liberty Life Insurance Company
189	\$11,249.00	\$5,624.50	Liberty National Life Insurance Company
190	\$14.15	\$7.08	Life Insurance Company of Alaska
191	\$8,104.00	\$4,052.00	Life Insurance Company of North America

	A	B	C
192	\$3,310.77	\$1,655.39	Life Insurance Company of the Southwest
193	\$1,818.00	\$808.00	Life Investors Insurance Co of America
194	\$32.70	\$18.35	Life Of Boston Insurance Company
195	\$887.00	\$443.50	LifeUSA Insurance Company
196	\$83.00	\$31.50	Lincoln American Life Insurance Company
197	\$3,038.00	\$1,518.00	Lincoln Benefit Life Company
198	\$1,868.94	\$934.47	Lincoln Liberty Life Insurance Company
199	\$148,399.00	\$74,199.50	Lincoln National Life Insurance Company
200	\$2,228.00	\$1,114.00	Lone Star Life Insurance Company
201	\$115.00	\$57.50	Loyal American Life Insurance Company
202	\$308.00	\$154.00	Lutheran Brotherhood Variable Ins Products Co
203	\$20.87	\$10.44	Madison National Life Insurance Co, Inc
204	\$720.31	\$360.16	Manhattan National Life Insurance Company
205	\$1,373.00	\$686.50	Massachusetts Casualty Insurance Company
206	\$1,571.00	\$785.50	Massachusetts General Life Insurance Company
207	\$18,027.00	\$8,013.50	Massachusetts Mutual Life Insurance Company
208	\$42.00	\$21.00	MBL Life Assurance Corporation
209	\$147.37	\$73.69	Medical Life Insurance Company
210	\$5,349.14	\$2,674.57	Medico Life Insurance Company
211	\$4,390.93	\$2,195.47	Merrill Lynch Life Insurance Company
212	\$9,477.00	\$4,738.50	Metropolitan Insurance & Annuity Company
213	\$105,468.00	\$52,733.00	Metropolitan Life Insurance Company
214	\$162.00	\$81.00	Metropolitan Tower Life Insurance Company
215	\$8,375.27	\$4,187.84	MIC Life Insurance Corporation
216	\$14,590.79	\$7,295.40	Midland National Life Insurance Company
217	\$7.00	\$3.50	Midwest Security Life Insurance Company
218	\$1.31	\$0.66	Midwestern United Life Insurance Company
219	\$224.00	\$112.00	MML Bay State Life Insurance Company
220	\$152.00	\$76.00	Modern American Life Insurance Company
221	\$1,813.97	\$906.99	Modern Income Life Insurance Company
222	\$2,151.00	\$1,075.50	Monarch Life Insurance Company
223	\$5,092.00	\$2,546.00	Montgomery Ward Life Insurance Company
224	\$22,985.00	\$11,492.50	Monumental Life Insurance Company
225	\$10,515.84	\$5,257.92	MONY Life Insurance Company of America
226	\$53,779.37	\$26,889.69	Mutual of Omaha Insurance Company
227	\$1,559.28	\$779.64	Nacolah Life Insurance Company of Texas
228	\$9,040.00	\$4,520.00	National American Life Ins Co of Pennsylvania
229	\$1,523.00	\$761.50	National Benefit Life Insurance Company
230	\$97.00	\$48.50	National Fidelity Life Insurance Company
231	\$118.91	\$59.48	National Foundation Life Insurance Company
232	\$310.00	\$155.00	National Guardian Life Insurance Company
233	\$428.00	\$214.00	National Health Insurance Company
234	\$4,741.00	\$2,370.50	National Home Life Assurance Company
235	\$33.00	\$16.50	National Liberty Life Insurance Company
236	\$1,880.56	\$930.28	National Life Insurance Company
237	\$389.91	\$194.96	National Travelers Life Company
238	\$360.88	\$180.34	National Western Life Insurance Company
239	\$7.29	\$3.65	National American Life Insurance Company of Texas
240	\$249.00	\$124.50	National Farmers Union Life Insurance Company
241	\$2,902.22	\$1,451.11	New England Mutual Life Insurance Company
242	\$511.53	\$255.77	New England Variable Life Insurance Company
243	\$2,584.00	\$1,282.00	New York Life & Health Insurance Company
244	\$11,804.00	\$5,902.00	New York Life Insurance & Annuity Corporation
245	\$886,285.00	\$150,000.00	New York Life Insurance Company
246	\$7,637.73	\$3,818.87	North American Company For Life & Health Insurance
247	\$1,686.00	\$843.00	North American Life Assurance Company
248	\$842.95	\$421.48	North Central Life Insurance Company
249	\$203.04	\$101.52	North West Life Assurance Company of America
250	\$810.00	\$405.00	Northbrook Life Insurance Company
251	\$13,640.37	\$6,820.19	Northbrook Life Insurance Company
252	\$38,042.23	\$19,021.12	Northwestern National Life Insurance Company
253	\$2,644.00	\$1,322.00	Occidental Life Insurance Co of North Carolina
254	\$71.00	\$35.50	Old Republic Life Insurance Company
255	\$2,239.00	\$1,119.50	Pacific Guardian Life Insurance Company Ltd

	A	B	C
256	\$1,294.00	\$647.00	Pacific Heritage Assurance Company
257	\$30,778.54	\$15,389.27	Pacific Mutual Life Insurance Company
258	\$393.69	\$198.85	Pacific Standard Life Insurance Company
259	\$221.05	\$110.53	Paragon Life Insurance Company
260	\$22.00	\$11.00	Peninsular Life Insurance Company
261	\$196.00	\$98.00	Pennsylvania Life Insurance Company
262	\$38,700.00	\$19,350.00	PFL Life Insurance Company
263	\$2,358.35	\$1,179.18	Philadelphia Life Insurance Company
264	\$183.00	\$91.50	Phoenix American Life Insurance Company
265	\$28,443.00	\$14,221.50	Phoenix Home Life Mutual Insurance Company
266	\$2,612.88	\$1,306.44	Physicians Life Insurance Company
267	\$20,705.65	\$10,352.83	Physicians Mutual Insurance Company
268	\$341.00	\$170.50	Pierce National Life Insurance Company
269	\$260.00	\$130.00	Pioneer American Insurance Company
270	\$4,459.37	\$2,229.69	Pioneer Life Insurance Company of Illinois
271	\$62.00	\$31.00	Pioneer Security Life Insurance Company
272	\$8,230.45	\$4,115.23	PM Group Life Insurance Company
273	\$994.00	\$497.00	Prairie State Life Insurance Company
274	\$136.00	\$68.00	Presidential Life Insurance Company
275	\$51,815.00	\$25,907.50	Primerica Life Insurance Company
278	\$272,751.00	\$150,000.00	Principal Mutual Life Insurance Company
277	\$45.00	\$22.50	Principle National Life Insurance Co
278	\$4,026.00	\$2,013.00	Protective Life Insurance Company
279	\$482.00	\$241.00	Provident Indemnity Life Insurance Company
290	\$18,074.57	\$9,037.29	Provident Life & Accident Ins Co
281	\$1,028.00	\$514.00	Provident Mutual Life Ins Co of Philadelphia
282	\$6.13	\$3.07	Provident Mutual Life & Annuity Co of America
283	\$11,425.00	\$5,712.50	Pruco Life Insurance Co
284	\$198,822.00	\$98,411.00	Prudential Ins Co of America
285	\$442.00	\$221.00	Reliance Standard Life Ins Co
286	\$4.00	\$2.00	Republic-Vanguard Life Ins Co
287	\$46.00	\$23.00	Royal Life Ins Co of America
288	\$1,680.00	\$840.00	Royal Maccabees Life Ins Co
289	\$31,591.38	\$15,795.69	Safeco Life Ins Co
290	\$6,832.00	\$3,316.31	Security Benefit Life Ins Co
291	\$2,701.54	\$1,350.77	Security Life Ins Co of America
292	\$22,763.10	\$11,381.55	Security Life of Denver Ins Co
293	\$186.00	\$93.00	Security Mutual Life Ins Co of New York
294	\$889.16	\$444.58	Security National Life Ins Co
295	\$3,586.98	\$1,793.49	Security-Connecticut Life Ins Co
296	\$5,168.00	\$2,584.00	Sentry Life Ins Co
297	\$675.18	\$337.59	SMA Life Assurance Co
298	\$3,861.00	\$1,930.50	Southland Life Ins Co
299	\$775.00	\$387.50	Springfield Life Ins Co Inc
300	\$86,415.00	\$43,207.50	Standard Ins Co
301	\$106.00	\$53.00	Standard Life Ins Co of Indiana
302	\$162.00	\$81.00	Standard Security Life Ins Co of New York
303	\$81,888.21	\$40,944.11	State Farm Life Ins Co
304	\$259.99	\$130.00	State Mutual Life Assurance Co of America
305	\$74,594.23	\$37,297.12	States West Life Ins Co
306	\$115.80	\$57.90	Summit National Life Ins Co
307	\$34,364.01	\$17,182.01	Sun Life Assurance Co of Canada
308	\$54.16	\$27.08	Sun Life Assurance Co of Canada (US)
309	\$601.00	\$300.50	Sun Life Ins Co of America
310	\$30,462.21	\$15,231.11	Sunset Life Ins Co of America
311	\$2,070.00	\$1,035.00	Surety Life Ins Co
312	\$1,989.00	\$994.50	The American Life Ins Co of New York
313	\$999.78	\$499.89	The Centennial Life Ins Co
314	\$41.66	\$20.83	The Chesapeake Life Ins Co
315	\$148.82	\$74.41	The Cincinnati Life Ins Co
316	\$16.60	\$7.30	The Colonial Life Ins Co of America
317	\$9,824.00	\$4,912.00	The Connecticut Mutual Life Ins Co
318	\$384.00	\$192.00	The Covenant Life Ins Co
319	\$2,857.00	\$1,428.50	The Equitable of Colorado Inc

	A	B	C
320	\$4,946.48	\$2,473.23	The Franklin Life Ins Co
321	\$15,753.00	\$7,878.50	The Great-West Life Assurance Co
322	\$208,179.00	\$150,000.00	The Guardian Life Ins Co of America
323	\$2,015.74	\$1,007.87	The Life Ins Co of Virginia
324	\$309.00	\$154.50	The Mahattan Life Ins Co
325	\$1,114.07	\$557.04	The Manufacturers Life Ins Co of America
326	\$41.01	\$20.51	The Manufacturers Life Ins Co (USA)
327	\$43,841.99	\$21,821.00	The Manufacturers Life Insurance Company
328	\$9,704.00	\$4,852.00	The Mega Life & Health Ins Co
329	\$404.00	\$202.00	The Midland Mutual Life Ins Co
330	\$15.00	\$7.50	The Ministers Life Ins Co
331	\$85,247.00	\$42,623.50	The Minnesota Mutual Life Ins Co
332	\$13,909.00	\$6,954.50	The Mutual Benefit Life Ins Co
333	\$194,158.22	\$97,079.11	The Mutual Life Ins Co of New York
334	\$57,818.41	\$28,809.21	The Northwestern Mutual Life Ins Co
335	\$2,134.49	\$1,067.25	The Ohio State Life Ins Co
336	\$27,969.00	\$13,984.50	The Old Line Life Ins Co of America
337	\$8,055.00	\$4,027.50	The Paul Revere Life Ins Co
338	\$168.00	\$83.00	The Paul Revere Protective Life Ins Co
339	\$1,025.74	\$512.87	The Penn Insurance & Annuity Co
340	\$5,831.54	\$2,815.77	The Penn Mutual Life Ins Co
341	\$491.00	\$245.50	The Reliable Life Ins Co
342	\$324,864.89	\$150,000.00	The Travelers Ins Co (Life Dept)
343	\$1,035.07	\$517.54	The Travelers Ins Co of Illinois
344	\$1,158.00	\$579.00	The Union Central Life Ins Co
345	\$35,287.00	\$17,633.50	The Union Labor Life Ins Co
346	\$31,330.77	\$15,665.39	TMG Life Ins Co
347	\$812.59	\$406.30	Trans World Assurance Co
348	\$1,204.00	\$602.00	Transamerica Assurance Co
349	\$7.00	\$3.50	Transamerica Life Ins & Annuity Co
350	\$47,899.00	\$23,849.50	Transamerica Occidental Life Ins Co
351	\$13,586.00	\$6,793.00	Transport Life Ins Co
352	\$2,748.00	\$1,374.00	Trustmark Ins Co (Mutual)
353	\$1.42	\$0.71	US Financial Life Ins Co
354	\$8,647.00	\$4,323.50	US Life Ins Co In the City of New York
355	\$1,328.78	\$664.39	Union Bankers Ins Co
356	\$13.53	\$6.77	Union Benefit Life Ins Co
357	\$8,339.06	\$4,169.53	Union Fidelity Life Ins Co
358	\$11,450.00	\$5,725.00	Union Security Life Ins Co
359	\$220.00	\$110.00	United American Ins Co
360	\$38.45	\$19.23	United Companies Life Ins Co
361	\$8.96	\$4.48	United Family Life Ins Co
362	\$848.00	\$424.00	United Fidelity Life Ins Co
363	\$10,061.00	\$5,030.50	United Investors Life Ins Co
364	\$177,044.00	\$88,522.00	United Of Omaha Life Ins Co
365	\$3,288.00	\$1,643.00	United Olympic Life Ins Co
366	\$90.00	\$45.00	United Pacific Life Ins Co
367	\$4,836.00	\$2,318.00	United Presidential Life Ins Co
368	\$40,832.00	\$20,416.00	United Services Life Ins Co
369	\$377.54	\$188.70	United World Life Ins Co
370	\$15.99	\$8.00	Unity Mutual Life Ins Co
371	\$3,452.84	\$1,726.42	Universe Life Ins Co
372	\$44,079.00	\$22,039.50	Unum Life Ins Co of America
373	\$27,398.98	\$13,698.49	USAA Life Ins Co
374	\$23.00	\$11.50	USLIFE Credit Life Ins Co
375	\$224.00	\$112.00	USLIFE Life Ins Co
376	\$15,324.00	\$7,662.00	Valley Forge Life Ins Co
377	\$495.20	\$247.60	Vermont Life Ins Co
378	\$5,424.00	\$2,712.00	Veterans Life Ins Co
379	\$114.56	\$57.28	Victory Life Ins Co
380	\$199.13	\$99.57	Viste Life Ins Co
381	\$209.00	\$104.50	Wabash Life Ins Co
382	\$3,807.00	\$1,903.50	Washington National Ins Co
383	\$971.00	\$485.50	West Coast Life Ins Co

	A	B	C
384	\$34.23	\$17.12	Western Fidelity Ins Co
385	\$126.00	\$63.00	Western National Life Ins Co
386	\$0.68	\$0.34	Western Security Life Ins Co
387	\$131.00	\$65.50	Western United Life Assurance Co
388	\$157.14	\$78.57	Wisconsin National Life Ins Co
389	\$317.30	\$158.65	WM Life Ins Co
390	\$80.66	\$40.33	Zurich Life Ins Co of America
391	\$6,740,400.15	\$2,702,787.13	

	A	B	C	D	E	F
1	1992 Property & Casualty Companies					
2	(Including Title Companies)					
3						
4						
5	P&C	Title	Omar	Total	Per Legislation	Name of Insurance Company
6	\$8.94			\$8.94	\$3.47	Abeille General Ins Co (US BR)
7	\$139.00			\$139.00	\$69.50	Acstar Ins Co
8	\$575.00			\$575.00	\$287.50	Aetna Casualty & Surety Co Of Illinois
9	\$207.00			\$207.00	\$103.50	Aetna Casualty & Surety Co of America
10	\$22.00			\$22.00	\$11.00	Aetna Commercial Ins Co
11	\$40,726.91			\$40,726.91	\$20,363.46	Affiliated FM Ins Co
12	\$10,175.00			\$10,175.00	\$5,087.50	Agricultural Ins Co
13	\$1,921.56			\$1,921.56	\$960.78	AIU Ins Co
14	\$1,148.00			\$1,148.00	\$574.00	Alaska Industrial Ins Co
15	\$2,278,629.00		\$1,960.00	\$2,280,589.00	\$150,000.00	Alaska National Ins Co
16	\$172,871.00			\$172,871.00	\$86,435.50	Alaska Timber Ins Exchange
17	\$5,350.62		\$2,851.00	\$8,201.62	\$4,100.81	Albany Ins Co
18	\$18.00			\$18.00	\$9.00	Alexander Hamilton Ins Co of America
19	\$94.00		\$18.00	\$112.00	\$58.00	All West Ins Co
20	\$19,042.64			\$19,042.64	\$9,521.32	Allendale Mutual Ins Co
21	\$7,103.00			\$7,103.00	\$3,551.50	Allianz Ins Co
22	\$300,077.00			\$300,077.00	\$150,000.00	Allstate Indemnity Co
23	\$1,961,199.00			\$1,961,199.00	\$150,000.00	Allstate Ins Company
24	\$20,025.00			\$20,025.00	\$10,012.50	AMBAC indemnity Corporation
25	\$3,914.00		\$388.00	\$4,302.00	\$2,151.00	American & Foreign Ins Co
26	\$15,458.00			\$15,458.00	\$7,729.00	American Alliance Ins Co
27	\$27,208.00		\$6.00	\$27,214.00	\$13,607.00	American Automobile Ins Co
28	\$19,484.00			\$19,484.00	\$9,742.00	American Bankers Ins Co of Florida
29	\$23,070.00			\$23,070.00	\$11,535.00	American Bonding Co
30	\$137,607.00			\$137,607.00	\$68,803.50	American Casualty Co of Reading, PA
31	\$696.22			\$696.22	\$348.11	American Continental Ins Co
32	\$2,665.00			\$2,665.00	\$1,332.50	American Economy Ins Co
33	\$85,691.57			\$85,691.57	\$42,845.79	American Empire Ins Co
34	\$44.00			\$44.00	\$22.00	American Employers Ins Co
35	\$14,882.64			\$14,882.64	\$7,441.32	American Family Home Ins Co
36	\$65.07			\$65.07	\$32.54	American Fidelity Ins Co
37	\$6,911.16			\$6,911.16	\$3,455.58	American Guarantee & Liability Ins Co
38	\$21,383.80		\$513.10	\$21,896.90	\$10,948.45	American Home Assurance Co
39	\$517.03			\$517.03	\$258.52	American Integrity Ins Co
40	\$2,070.00			\$2,070.00	\$1,035.00	American International Ins Co
41	\$17,668.00			\$17,668.00	\$8,834.00	American International Specialty Lines Ins Co
42	\$129,198.30		\$2.87	\$129,199.17	\$64,599.59	American Manufacturers Mutual Ins Co
43	\$457.46			\$457.46	\$228.73	American Modern Home Ins Co
44	\$45,103.37		\$5.39	\$45,108.76	\$22,554.38	American Motorists Ins Co
45	\$108,145.00		\$22.00	\$108,167.00	\$54,083.50	American National Fire Ins Co
46	\$1,127.14			\$1,127.14	\$563.57	American Protection Ins Co
47	\$27,227.00			\$27,227.00	\$13,613.50	American Security Ins Co

	A	B	C	D	E	F
48	\$1,981.00			\$1,981.00	\$990.50	American States Ins Co
49	\$194.99			\$194.99	\$97.50	American Zurich Ins Co
50	\$3,929.00			\$3,929.00	\$1,964.50	Amex Assurance Co
51	\$4,548.88			\$4,548.88	\$2,274.44	Amica Mutual Ins Co
52	\$3,858.00			\$3,858.00	\$1,928.00	Amwest Surety Ins Co
53	\$89,330.00			\$89,330.00	\$44,665.00	ARECA Ins Exchange
54	\$46,125.00			\$46,125.00	\$23,062.50	Arkwright Mutual Ins Co
55	\$8,109.00			\$8,109.00	\$3,054.50	Armed Forces Ins Exchange
56	\$109,944.00		\$1.00	\$109,945.00	\$54,972.50	Associated Indemnity Corporation
57	\$1,594.00			\$1,594.00	\$797.00	Associates Ins Co
58	\$37.00			\$37.00	\$18.50	Assurance Co of America
59	\$4,748.00			\$4,748.00	\$2,374.00	Atlantic Mutual Ins Co
60	\$17,800.00		\$2,851.00	\$20,651.00	\$10,325.50	Atlas Assurance Co of America
61	\$43,489.00		\$5.00	\$43,494.00	\$21,747.00	Avemco Ins Co
62	\$4,553.00			\$4,553.00	\$2,276.50	Bakers Ins Co
63	\$228.00			\$228.00	\$114.00	Bankers & Shippers Ins Co
64	\$109.81			\$109.81	\$54.91	Bankers Multiple Line Ins Co
65	\$2,205.00			\$2,205.00	\$1,102.50	Bankers Standard Ins Co
66	\$113.21			\$113.21	\$56.61	BCS Ins Co
67	\$23.54			\$23.54	\$11.77	Birmingham Fire Ins Co of Pennsylvania
68	\$56.00			\$56.00	\$28.00	Boston Old Colony Ins Co
69	\$834.54			\$834.54	\$417.27	Calvert Ins Co
70	\$27,388.48			\$27,388.48	\$13,694.24	Capital Guaranty Ins Co
71	\$3,910.00			\$3,910.00	\$1,955.00	Centennial Ins Co
72	\$3,518.21			\$3,518.21	\$1,759.11	Central States Indemnity Co
73	\$37,925.00			\$37,925.00	\$18,962.50	Century Indemnity Co
74	\$1,337.47			\$1,337.47	\$668.74	Century-National Ins Co
75	\$2,314.00			\$2,314.00	\$1,157.00	Chicago Ins Co
76	\$273.80			\$273.80	\$136.90	Christiania General Ins Corp of New York
77	\$20,013.00			\$20,013.00	\$10,006.50	Chrysler Ins Co
78	\$891.00			\$891.00	\$445.50	Cigna Fire Underwriters Ins Co
79	\$2,469.00			\$2,469.00	\$1,234.50	Cigna Ins Co
80	\$7,958.00		\$407.00	\$8,365.00	\$4,182.50	Cigna Property & Casualty Ins Co
81	\$4,846.54			\$4,846.54	\$2,423.27	CIM Ins Corporation
82	\$16,026.58			\$16,026.58	\$8,013.29	Claredon National Ins Co
83	\$334,429.00			\$334,429.00	\$150,000.00	Colonial Ins Co of California
84	\$11,582.00			\$11,582.00	\$5,791.00	Colonial Penn Franklin Ins Co
85	\$24,148.00			\$24,148.00	\$12,074.00	Colonial Penn Ins Co
86	\$2,562.81			\$2,562.81	\$1,281.41	Commerce and Industry Ins Co
87	\$1,886.00			\$1,886.00	\$843.00	Commercial Ins Co of Newark, NJ
88	\$110.26			\$110.26	\$55.13	Commercial Loan Ins Corporation
89	\$680.00			\$680.00	\$340.00	Commercial Union Ins Co
90	\$12,310.00			\$12,310.00	\$6,155.00	Commonwealth Land Title Ins Co
91	\$34,065.32			\$34,065.32	\$17,032.66	Commonwealth Mortgage Assurance Co
92	\$142,626.00			\$142,626.00	\$71,313.00	Continental Casualty Co
93	\$11,870.61			\$11,870.61	\$5,835.31	Contractor's Bonding and Insurance Co
94	\$799.00			\$799.00	\$399.50	Country Casualty Ins Co

	A	B	C	D	E	F
95	\$6,821.00			\$6,821.00	\$3,410.50	Country Mutual Ins Co
96	\$37,484.18			\$37,484.18	\$18,742.09	Criterion Casualty Co
97	\$59,278.00			\$59,278.00	\$29,639.00	Cumis Ins Society Inc
98	\$108,828.43		\$42.51	\$108,908.94	\$54,454.47	Dependable Ins Co Inc
99	\$382,058.96			\$382,058.96	\$150,000.00	Eagle Pacific Ins Co
100	\$1,921.00			\$1,921.00	\$2,460.50	Electric Mutual Liability Ins Co
101	\$12,838.99			\$12,838.99	\$6,419.50	Empire Fire & Marine Ins Co
102	\$1,188.70			\$1,188.70	\$594.35	Employers Casualty Co
103	\$526,851.00			\$526,851.00	\$150,000.00	Employers Ins of Wausau A Mutual Co
104	\$9,453.00			\$9,453.00	\$4,726.50	Employers Reinsurance Corporation
105	\$6.00			\$6.00	\$3.00	Fairmont Ins Co
106	\$280.94			\$280.94	\$140.47	Far West Ins Co
107	\$3,801.00			\$3,801.00	\$1,900.50	Farmington Casualty Co
108	\$64,999.00		\$2.00	\$65,001.00	\$32,500.50	Federal Ins Co
109	\$5.29			\$5.29	\$2.65	FG Ins Corporation
110	\$25,745.28			\$25,745.28	\$12,872.64	Fidelity & Deposit Co of Maryland
111	\$2,072.00			\$2,072.00	\$1,036.00	Fidelity & Guaranty Ins Underwriters Inc
112	\$4,619.00			\$4,619.00	\$2,309.50	Fidelity & Guaranty Ins co
113	\$18,037.00			\$18,037.00	\$9,018.50	Financial Security Assurance Inc
114	\$379,120.00		\$58.00	\$379,176.00	\$150,000.00	Fireman's Fund Ins Co
115	\$13,282.00			\$13,282.00	\$6,641.00	Firemen's Ins Co of Newark NJ
116	\$11.00			\$11.00	\$5.50	First American Ins Co
117	\$58,203.00			\$58,203.00	\$29,101.50	First American Title Ins Co
118	\$144.67			\$144.67	\$72.34	First Community Ins Co
119	\$23,082.00			\$23,082.00	\$11,541.00	First Financial Ins Co
120	\$3,006.21			\$3,006.21	\$1,503.11	Florist Mutual Ins Co
121	\$20,273.14			\$20,273.14	\$10,136.57	Foremost Ins Co
122	\$2,336.00			\$2,336.00	\$1,168.00	Forum Ins Co
123	\$318.71			\$318.71	\$159.36	Frontier Ins Co
124	\$807.00			\$807.00	\$403.50	GE Residential Mortgage Ins Corp of NC
125	\$32,429.91			\$32,429.91	\$16,214.96	GEICO General Ins Co
126	\$68,411.10			\$68,411.10	\$34,205.55	GEICO Indemnity Co
127	\$3,468.00			\$3,468.00	\$1,734.00	General Accident Ins Co of America
128	\$1,391.00			\$1,391.00	\$695.50	General Electric Mortgage Ins Corp of NC
129	\$3,910.00			\$3,910.00	\$1,955.00	General Electric Mortgage Ins Corporation
130	\$33,036.47			\$33,036.47	\$16,518.24	Genral Ins Co of America
131	\$1,458.00			\$1,458.00	\$729.00	General Reinsurance Corporation
132	\$20,884.61			\$20,884.61	\$10,442.31	General Star National Ins Co
133	\$4,779.00			\$4,779.00	\$2,389.50	Generali-US Branch
134	\$53,360.00		\$1,273.00	\$54,633.00	\$27,316.50	Globe Indemnity Co
135	\$158,836.60			\$158,836.60	\$79,418.30	Government Employers Ins Co
136	\$11,164.00			\$11,164.00	\$5,582.00	Granite State Ins Co
137	\$25,855.00		\$531.00	\$26,386.00	\$13,193.00	Great American Ins Co
138	\$35,377.00			\$35,377.00	\$17,688.50	Great Divide Ins Co
139	\$6,562.00			\$6,562.00	\$3,281.00	Great Northern Ins Co
140	\$5.00			\$5.00	\$2.50	Greenwich Ins Co
141	\$2,770.00			\$2,770.00	\$1,385.00	Guaranty National Ins Co

	A	B	C	D	E	F
142	\$12,807.69		\$0.23	\$12,807.92	\$6,403.98	Gulf Ins Co
143	\$6,204.00			\$6,204.00	\$3,102.00	Hartford Casualty Ins Co
144	\$24,174.00		\$1.00	\$24,175.00	\$12,087.50	Hartford Fire Ins Co
145	\$18,492.00			\$18,492.00	\$9,246.00	Hartford Ins Co of the Midwest
146	\$9,379.00			\$9,379.00	\$4,689.50	Hartford Underwriters Ins Co
147	\$7,336.00			\$7,336.00	\$3,668.00	Heritage Indemnity Co
148	\$11,968.32		\$3,283.19	\$15,251.51	\$7,625.76	Highlands Ins Co
149	\$77,924.00			\$77,924.00	\$38,962.00	Horace Mann Ins Co
150	\$24,237.82			\$24,237.82	\$12,118.81	Houston General Ins Co
151	\$1,076.00			\$1,076.00	\$538.00	Illinois National Ins Co
152	\$8.00			\$8.00	\$4.00	Illinois Union Ins Co
153	\$18,653.00			\$18,653.00	\$9,326.50	Indemnity Ins Co of North America
154	\$12,900.95			\$12,900.95	\$6,450.48	Indiana Lumbermens Mutual Ins Co
155	\$1,552.00			\$1,552.00	\$776.00	Industrial Indemnity Co of the Northwest
156	\$321,131.00			\$321,131.00	\$150,000.00	Industrial Indemnity Company
157	\$685,653.00			\$685,653.00	\$150,000.00	Industrial Indemnity Co of Alaska
158	\$8,620.00			\$8,620.00	\$3,310.00	Insurance Co of Evanston
159	\$549,938.00		\$1,957.00	\$551,895.00	\$150,000.00	Insurance Co of North America
160	\$3,286.00			\$3,286.00	\$1,643.00	International Fidelity Ins Co
161	\$32,671.00			\$32,671.00	\$16,335.50	International Ins Co
162	\$53.00			\$53.00	\$26.50	Investors Equity Ins Co Inc
163	\$1,434.00			\$1,434.00	\$717.00	Investors Mortgage Ins Co
164	\$1,334.00			\$1,334.00	\$667.00	ITT Lyndon Property Ins Co
165	\$4,359.00			\$4,359.00	\$2,179.50	JC Penny Casualty Ins Co
166	\$505.17			\$505.17	\$252.59	Jewelers Mutual Ins Co
167	\$21,280.62			\$21,280.62	\$10,640.31	John Deere Ins Co
168	\$23.00			\$23.00	\$11.50	Kansas City Fire & Marine Ins Co
169		\$9,721.00		\$9,721.00	\$4,860.50	Land Title Ins Co
170	\$50,144.00		\$180.00	\$50,324.00	\$25,162.00	Leader National Ins Co
171	\$791.00			\$791.00	\$395.50	Legion Ins Co
172	\$44,328.65			\$44,328.65	\$22,164.33	Liberty Mutual Fire Ins Co
173	\$7,332.92			\$7,332.92	\$3,666.46	Liberty Mutual Ins Co
174	\$25,534.00			\$25,534.00	\$12,767.00	Liberty National Fire Ins Co
175	\$10.00			\$10.00	\$5.00	Lincoln National Health & Casualty Ins Co
176	\$4,281.00			\$4,281.00	\$2,140.50	Lincoln National Specialty Ins Co
177	\$26,922.35		\$27.65	\$26,950.00	\$13,475.00	Lumbermens Mutual Casualty Co
178	\$17,274.00			\$17,274.00	\$8,637.00	Majestic Ins Co
179	\$3,293.00			\$3,293.00	\$1,646.50	Maryland Casualty Co
180	\$3,489.00			\$3,489.00	\$1,734.50	MBIA Ins Corporation of Illinois
181	\$74,431.85			\$74,431.85	\$37,215.93	Medical Ins Exchange of California
182	\$15,345.20			\$15,345.20	\$7,672.60	MIC Property & Casualty Ins Corporation
183	\$2,607.00			\$2,607.00	\$1,303.50	Michigan Mutual Ins Co
184	\$5,045.63			\$5,045.63	\$2,522.82	Midwest Employers Casualty Co
185	\$1,715.00			\$1,715.00	\$857.50	Minnesota Fire & Casualty Co
186	\$2.00			\$2.00	\$1.00	Montgomery Ward Ins Co
187	\$26,099.00			\$26,099.00	\$13,049.50	Mortgage Guaranty Ins Corporation
188	\$5,105.56			\$5,105.56	\$2,582.78	Motors Ins Corporation

	A	B	C	D	E	F
189	\$23.00			\$23.00	\$11.50	Mt Airy Ins Co
190	\$89,076.00			\$89,076.00	\$44,538.00	Municiple Bond Investors Assurance Corporation
191	\$194.43			\$194.43	\$97.22	Mutual Protective Ins Co
192	\$544.00			\$544.00	\$272.00	NAC Reinsurance Corporation
193	\$11,436.00			\$11,436.00	\$5,718.00	National American Ins Co
194	\$4,027.10			\$4,027.10	\$2,013.55	National Assurance Underwriters Inc
195	\$9,940.00			\$9,940.00	\$4,970.00	National Automobile & Casualty Ins Co
196	\$13,168.00			\$13,168.00	\$6,584.00	National Casualty Co
197	\$3,434.37			\$3,434.37	\$1,717.19	National Chiropractic Mutual Ins Co
198	\$2,599.00			\$2,599.00	\$1,299.50	National Fire Ins Co of Hartford
199	\$20,115.97			\$20,115.97	\$10,057.99	National General Ins Co
200	\$61,962.90			\$61,962.90	\$30,981.45	National Indemnity Co
201	\$54,410.00		\$7.00	\$54,417.00	\$27,208.50	National Surety Corporation
202	\$100,583.48			\$100,583.48	\$50,291.74	Nationwide Mutual Fire Ins Co
203	\$118,048.48			\$118,048.48	\$59,024.24	Nationwide Mutual Ins Co
204	\$4,964.14			\$4,964.14	\$2,482.07	Nationwide Property & Casualty Ins Co
205	\$7,993.32			\$7,993.32	\$3,996.66	National Farmers Union Standard Ins Co
206	\$628,719.04			\$628,719.04	\$150,000.00	National Union Fire Ins Co of Pittsburg PA
207	\$5,980.47			\$5,980.47	\$2,990.24	Navigators Ins Co
208	\$12,846.00			\$12,846.00	\$6,423.00	New Hampshire Ins Co
209	\$827.00		\$2,964.00	\$3,791.00	\$1,895.50	New York Marine & General Ins Co
210	\$318.00		\$332.00	\$650.00	\$325.00	Newark Ins Co
211	\$562.00			\$562.00	\$281.00	Niagara Fire Ins Co
212	\$140.59			\$140.59	\$70.30	Nippon Fire & Marine Ins Co Ltd (US BR)
213	\$348.14			\$348.14	\$174.07	Nobel Ins Co
214	\$120,042.00			\$120,042.00	\$60,021.00	Norcal Mutual Ins Co
215	\$8,483.00			\$8,483.00	\$4,241.50	North American Specialty Ins Co
216	\$22.00			\$22.00	\$11.00	Northbrook Indemnity Co
217	\$1,851.00			\$1,851.00	\$925.50	Northbrook National Ins Co
218	\$1,114.00			\$1,114.00	\$557.00	Northbrook Property & Casualty Ins Co
219	\$963.00		\$9.00	\$972.00	\$486.00	Northern Ins Co of New York
220	\$45,425.88			\$45,425.88	\$22,712.94	Northland Casualty Co
221	\$3,853.00			\$3,853.00	\$1,926.50	Northwest Farm Bureau Ins Co
222	\$44.00			\$44.00	\$22.00	Northwestern National Ins Co
223	\$226.00			\$226.00	\$113.00	Ohio Casualty Ins Co
224	\$3,046.03			\$3,046.03	\$1,523.02	Old Republic Ins Co
225		\$448.55		\$448.55	\$224.28	Old Republic National Title Ins Co
226	\$19,163.00			\$19,163.00	\$9,581.50	Omaha Property & Casualty Ins Co
227	\$125,928.00			\$125,928.00	\$62,963.00	Pacific Employers Ins Co
228	\$44,634.00			\$44,634.00	\$22,317.00	Pacific Indemnity Co
229	\$14.00			\$14.00	\$7.00	Peerless Ins Co
230	\$6.78			\$6.78	\$3.39	Pennsylvania National Mutual Casualty Ins Co
231	\$195.97			\$195.97	\$97.99	Petroleum Casualty Co
232	\$1,436.00		\$53.00	\$1,489.00	\$744.50	Phoenix Assurance Co of New York
233	\$907.00			\$907.00	\$453.50	Pinnacle Ins Co
234	\$7,316.00			\$7,316.00	\$3,658.00	Planet Ins Co
235	\$21.00			\$21.00	\$10.50	PMI Ins Co

	A	B	C	D	E	F
236	\$16,498.00			\$16,498.00	\$8,249.00	PMI Mortgage Ins Co
237	\$9,077.94			\$9,077.94	\$4,538.97	Preferred Risk Mutual Ins Co
238	\$37.00			\$37.00	\$18.50	Principia Casualty Ins Co
239	\$152,627.00			\$152,627.00	\$78,313.50	Progressive Casualty Ins Co
240	\$193,024.00			\$193,024.00	\$96,512.00	Progressive Northwestern Ins Co
241	\$13,087.00			\$13,087.00	\$6,533.50	Progressive Preferred Ins Co
242	\$14,694.00			\$14,694.00	\$7,347.00	Protection Mutual Ins Co
243	\$2.00			\$2.00	\$1.00	Protectiva Ins Co
244	\$205,554.00			\$205,554.00	\$150,000.00	Providence Washington Ins Co of Alaska
245	\$10,001.00		\$399.00	\$10,400.00	\$5,200.00	Providence Washington Ins Co
246	\$5,538.00			\$5,538.00	\$2,789.00	Prudential Property & Casualty Ins Co
247	\$3,952.00			\$3,952.00	\$1,978.00	Ranger Ins Co
248	\$115,825.00		\$11.00	\$115,836.00	\$57,918.00	Reliance Ins Co
249	\$44.63			\$44.63	\$22.32	Republic Mortgage Ins Co of Florida
250	\$11,917.64			\$11,917.64	\$5,958.82	Republic Mortgage Ins Co
251	\$4,216.92			\$4,216.92	\$2,108.46	Republic Western Ins Co
252	\$63,555.00			\$63,555.00	\$31,777.50	RLI Ins Co
253	\$32,867.00		\$830.00	\$33,697.00	\$16,848.50	Royal Indemnity Co
254	\$88,851.00		\$2,000.00	\$90,851.00	\$45,425.50	Royal Ins Co of America
255	\$14,669.94			\$14,669.94	\$7,334.97	Safeco Ins Co Of America
256	\$22,101.15			\$22,101.15	\$11,050.58	Safety National Casualty Corporation
257	\$16,184.00			\$16,184.00	\$8,092.00	Seaboard Surety Co
258	\$22,719.00			\$22,719.00	\$11,359.50	Security Ins Co of Hartford
259	\$1,051.33			\$1,051.33	\$525.87	Select Ins Co
260	\$858.00			\$858.00	\$429.00	Sentry Ins A Mutual Co
261	\$24,219.57			\$24,219.57	\$12,109.79	Skandia US Ins Co
262	\$2.87			\$2.87	\$1.34	South Carolina Ins Co
263	\$78,145.00		\$2,693.00	\$80,838.00	\$40,419.00	St Paul Fire & Marine Ins Co
264	\$515.00			\$515.00	\$257.50	St Paul Guardian Ins Co
265	\$1,002.00			\$1,002.00	\$501.00	St Paul Mercury Ins Co
266	\$40,740.00			\$40,740.00	\$20,370.00	Standard Fire Ins Co
267	\$5,384.00			\$5,384.00	\$2,692.00	Star Ins Co
268	\$1,370,568.06			\$1,370,568.06	\$150,000.00	State Farm Fire & Casualty Co
269	\$51,858.25			\$51,858.25	\$25,929.13	State Farm General Ins Co
270	\$1,492,129.89			\$1,492,129.89	\$150,000.00	State Farm Mutual Automobile Ins Co
271		\$50,826.84		\$50,826.84	\$25,413.42	Stewart Title Guaranty Co
272	\$69.74			\$69.74	\$34.87	Sun Ins Co of New York
273	\$1,247.00			\$1,247.00	\$623.50	Sutter Ins Co
274	\$13.00		\$56.00	\$69.00	\$34.50	Taleho Marine & Fire Ins Co of America
275	\$19,335.00			\$19,335.00	\$9,667.50	Teachers Ins Co
276	\$65,405.00			\$65,405.00	\$32,702.50	The Aetna Casualty & Surety Co
277	\$29,573.00		\$17.00	\$29,590.00	\$14,795.00	The American Ins Co
278	\$9,668.51			\$9,668.51	\$4,833.26	The American Road Ins Co
279	\$841.00			\$841.00	\$420.50	The Automobile Ins Co of Hartford Ct
280	\$4,093.23			\$4,093.23	\$2,046.62	The Charter Oak Fire Ins Co
281	\$4,147.00		\$4.00	\$4,151.00	\$2,075.50	The Connecticut Indemnity Co
282	\$212,338.00		\$477.00	\$212,815.00	\$150,000.00	The Continental Ins Co

	A	B	C	D	E	F
283	\$564.00			\$564.00	\$282.00	The Doctor's Co An Interinsurance Exchange
284	\$1,424.00			\$1,424.00	\$712.00	The Fidelity & Casualty Co of New York
285	\$23,239.00			\$23,239.00	\$11,819.50	The Glens Falls Ins Co
286	\$362.00			\$362.00	\$181.00	The Hanover Ins Co
287	\$9,144.00			\$9,144.00	\$4,572.00	The Hartford Steam Boiler Inspection & Ins Co
288	\$36,366.00			\$36,366.00	\$18,183.00	The Home Indemnity Co
289	\$25,046.00		\$317.00	\$25,363.00	\$12,681.50	The Home Ins Co
290	\$8,412.00			\$8,412.00	\$4,206.00	The Home Ins Co of Indiana
291	\$36,443.19			\$36,443.19	\$18,221.60	The Ins Co of the State of PA
292	\$7,283.00			\$7,283.00	\$3,641.50	The North River Ins Co
293	\$284.00			\$284.00	\$142.00	The Northern Assurance Co of America
294	\$19.33			\$19.33	\$9.67	The Phoenix Ins Co
295	\$39,205.00			\$39,205.00	\$19,602.50	The Sumitomo Marine & Fire Ins Co Ltd (US)
296	\$708.22			\$708.22	\$354.11	The Travelers Indemnity Co of Rhode Island
297	\$19,243.24			\$19,243.24	\$9,621.62	The Travelers Indemnity Co
298	\$0.97			\$0.97	\$0.49	The Travelers Indemnity Co of America
299	\$50,749.28			\$50,749.28	\$25,374.64	The Travelers Indemnity Co of Illinois
300	\$1,094.00			\$1,094.00	\$547.00	The Yasuda Fire & Marine Ins Co of America
301	\$36,756.00			\$36,756.00	\$18,378.00	TIG Ins Co
302	\$6,803.00			\$6,803.00	\$3,401.50	TIG Premier Ins Co
303	\$47,136.00			\$47,136.00	\$23,568.00	Tokio Marine & Fire Ins Co Ltd (US Branch)
304	\$1,438.00			\$1,438.00	\$719.00	Trans Pacific Ins Co
305	\$5,193.00			\$5,193.00	\$2,596.50	Transcontinental Ins Co
306	\$28,887.00			\$28,887.00	\$14,443.50	Transportation Ins Co
307	\$5.00			\$5.00	\$2.50	Trumbull Ins Co
308	\$12.29			\$12.29	\$6.15	US Specialty Ins Co
309	\$1,358.00			\$1,358.00	\$679.00	Ulico Casualty Co
310	\$166,370.00		\$3,678.00	\$170,048.00	\$85,024.00	Umialik Ins Co
311	\$121.91			\$121.91	\$60.96	Unigard Security Ins Co
312	\$36.00			\$36.00	\$18.00	United Fire & Casualty Co
313	\$631.48			\$631.48	\$315.74	United Guaranty Commercial Ins Co
314	\$681.59			\$681.59	\$340.80	United Guaranty Residential Ins Co of NC
315	\$12,711.57			\$12,711.57	\$6,355.79	United Guaranty Residential Ins Co
316	\$13,084.00			\$13,084.00	\$6,542.00	United Pacific Ins Co
317	\$303,526.99		\$346.84	\$303,873.83	\$150,000.00	United Services Automobile Association
318	\$34,865.00			\$34,865.00	\$17,432.50	United States Fidelity & Guaranty Co
319	\$27,360.00			\$27,360.00	\$13,680.00	United States Fire Ins Co
320	\$105,053.92		\$62.74	\$105,116.66	\$52,558.33	USAA Casualty Ins Co
321	\$458.03			\$458.03	\$229.02	USAA General Indemnity Co
322	\$942.23			\$942.23	\$471.12	Utica Mutual Ins Co
323	\$862.00			\$862.00	\$431.00	Valiant Ins Co
324	\$1,197.00			\$1,197.00	\$598.50	Valley Forge Ins Co
325	\$7,850.00			\$7,850.00	\$3,925.00	Verex Assurance Inc
326	\$1,758.00			\$1,758.00	\$879.00	Vigilant Ins Co
327	\$10,881.84			\$10,881.84	\$5,440.92	Virginia Surety Co Inc
328	\$77,086.27			\$77,086.27	\$38,543.14	Wausau Underwriters Ins Co
329	\$4,158.00			\$4,158.00	\$2,079.00	Westchester Fire Ins Co

	A	B	C	D	E	F
330	\$40.00			\$40.00	\$20.00	Western National Assurance Co
331	\$4,892.43			\$4,892.43	\$2,446.22	Western Surety Co
332	\$1,266.57			\$1,266.57	\$633.29	Westport Ins Corporation
333	\$29,868.00			\$29,868.00	\$14,934.00	Wisconsin Mortgage Assurance Corporation
334	\$2,760.00			\$2,760.00	\$1,380.00	Worldwide Underwriters Ins Co
335	\$24.00			\$24.00	\$12.00	York Ins Co
336	\$11,873.82			\$11,873.82	\$5,936.91	Zurich Ins Co (US Branch)
337	\$18,134,383.73	\$60,996.39	\$30,640.52	\$18,226,020.64	\$5,544,051.03	

FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

BILL NO. CSSE 235

Revision Date: March 16, 1994
Title: Insurance Tax Credits: Gifts to Colleges

Department Affected: Commerce and Economic Development
BRU: Insurance
Component: Operations

Sponsor: Kerttula
Requestor: _____

COMPONENT SERIAL NO. 354

Expenditures/Revenues:

OPERATING EXPENDITURES	FY 95	FY 96	FY 97	FY 98	FY 99	FY 00
PERSONAL SERVICES	0	0	0	0	0	0
TRAVEL	0	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0
LAND & STRUCTURES	0	0	0	0	0	0
GRANTS, CLAIMS	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0
TOTAL OPERATING	0	0	0	0	0	0

CAPITAL EXPENDITURES	0	0	0	0	0	0
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CHANGE IN REVENUES ()	(8,247.4)	(8,247.4)	(8,247.4)	(8,247.4)	(8,247.4)	(8,247.4)
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GF 1004 & 68515

FUND SOURCE

1002 Federal Receipts	0	0	0	0	0	0
1003 GF Match	0	0	0	0	0	0
1004 GF	0	0	0	0	0	0
1005 GF/Program Receipts	0	0	0	0	0	0
1006 GF/MHTIA	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

Estimate of current year (FY 94) cost: \$ 0

POSITIONS

FULL-TIME	0	0	0	0	0	0
PART-TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

ANALYSIS: (Attach a separate page if necessary.)

The difference between this fiscal note and the fiscal note dated January 20, 1994, is that this fiscal note identifies the POTENTIAL MAXIMUM tax credit that may occur. This calculation is based upon the 1992 premium taxes actually collected from insurance companies. (Please see the attachment.) Any tax credit will reduce general fund premium tax revenue by a like amount. The exact amount of the tax credit is, however, impossible to predict.

Prepared by: Joan Brown
Division: Insurance

Phone: 465-2597
Date: March 16, 1994

Approved by Commissioner: Paul Fuhs
Agency: Commerce and Economic Development

Date: 3-16-94

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The enclosed runs are calculations to show the maximum probable effect of Senate Bill 225, totaling \$8,247,438. The calculations were performed on 1992 premium taxes collected from the domiciled and admitted property and casualty companies (including title companies) and life and health companies (including medical corps). The numbers reflect the maximum credit allowed to each company under the formula in SB 225, the lesser of either \$150,000 or 50 percent of the taxable liability. Therefore, the company would have to have a taxable liability of \$300,000 or more to receive the \$150,000 credit.

On the Property & Casualty run, the columns are:

- A - property & casualty insurance premium tax paid
- B - title insurance premium tax paid
- C - marine, wet marine & transportation premium tax paid
- D - total of columns A, B and C
- E - maximum tax credit allowable under SB 225

On the Life run, the columns are:

- A - total premium tax paid
- B - maximum tax credit allowable under SB 225

Examples:

Alaska Industrial Insurance Company

Total taxes paid - \$1,148.56
Maximum tax credit - \$574.00

Allstate Insurance Company

Total taxes paid - \$1,961,199.00
Maximum tax credit - \$150,000.00

Alaska Timber Exchange

Total taxes paid - \$172,871.00
Maximum tax credit - \$86,435.50

Blue Cross of Washington and Alaska

Total taxes paid - \$1,142,746.00
Maximum tax credit - \$150,000.00

	A	B	C
1	1992 Life & Health Companies		
2	(Including Hospital Medical Corporations)		
3			
4	Premium Tax Paid	Per Legislation	Name of Insurance Company
5	\$533.76	\$266.88	AAA Life Insurance Company
6	\$22,787.00	\$11,393.50	Academy Life Insurance Company
7	\$9,081.00	\$4,540.50	AETNA Life Insurance & Annuity Company
8	\$24,576.43	\$12,288.22	AIG Life Insurance Company
9	\$11,043.18	\$5,521.59	Alaska Vision Services
10	\$5,546.00	\$2,773.00	Alexander Hamilton Life Insurance Company Of America
11	\$21,452.00	\$10,726.00	All American Life Insurance Company
12	\$21.00	\$10.50	Alliance Life Insurance Company
13	\$31,186.00	\$15,593.00	Allianz Life Insurance Co of North America
14	\$68,629.00	\$34,314.50	Allstate Life Insurance Company
15	\$19.75	\$9.88	AM Investors Life Insurance Co. Inc.
16	\$2,801.00	\$1,400.50	American Bankers Life ASR Co of Florida
17	\$41.00	\$20.50	American Capitol Insurance Company
18	\$620.00	\$310.00	American Centurion Life & Accident ASR Co
19	\$23,501.42	\$11,750.71	American Chambers Life Insurance Company
20	\$2,086.00	\$1,043.00	American Family Life ASR Co of Columbus
21	\$454.32	\$227.16	American Fidelity Assurance Company
22	\$591.60	\$295.80	American Fidelity Life Insurance Company
23	\$14.75	\$7.38	American Franklin Life Insurance Company
24	\$17.00	\$8.50	American General Life Ins Co of New York
25	\$13,021.00	\$6,510.50	American General Life Assurance Company
26	\$54.00	\$27.00	American Guardian Life Assurance Company
27	\$1,521.67	\$760.84	American Health & Life Insurance Company
28	\$13,298.15	\$6,649.08	American Heritage Life Insurance Company
29	\$6,981.00	\$3,480.50	American Income Life Insurance Company
30	\$1,155.41	\$577.71	American International Life ASR Co of New York
31	\$2,324.00	\$1,162.00	American Life & Casualty Insurance Company
32	\$6,124.26	\$3,062.13	American National Insurance Company
33	\$72.08	\$36.04	American National Life Ins Co of Texas
34	\$1.38	\$0.69	American Patriot Health Insurance Company
35	\$565.70	\$282.85	American Republic Insurance Company
36	\$41.40	\$20.70	American Service Life Insurance Company
37	\$265.01	\$132.51	American Standard Life & Accident Ins Co
38	\$579.69	\$289.85	American States Life Insurance Company
39	\$300.00	\$150.00	American Travelers Life Ins Co
40	\$447.00	\$223.50	American United Life Insurance Company
41	\$11,614.00	\$5,807.00	American-Amicable Life Ins Co of Texas
42	\$8,269.21	\$4,134.61	Ameritas Life Insurance Corporation
43	\$16.66	\$8.33	Ameritas Variable Life Insurance Company
44	\$29,103.00	\$14,551.50	Amex Life Assurance Company
45	\$236.60	\$118.30	AMICA Life Insurance Company
46	\$486.00	\$243.00	Anthem Life Insurance Company
47	\$29.00	\$14.50	Anthem Life Insurance Company of Indiana
48	\$31.00	\$15.50	Anistar Life Insurance Company
49	\$261.00	\$130.50	Associates Financial Life Insurance Company
50	\$10.00	\$5.00	Aurora National Life Assurance Company
51	\$483.00	\$241.50	Balboa Life Insurance Company
52	\$6,859.31	\$3,329.66	Bankers Life & Casualty Company
53	\$176.00	\$88.00	Bankers National Life Insurance Company
54	\$2,008.00	\$1,004.00	Bankers Security Life Insurance Society
55	\$2,824.00	\$1,412.00	Bankers United Life Assurance Company
56	\$1,442.00	\$721.00	Banner Life Insurance Company
57	\$2,585.44	\$1,292.72	BCS Life Insurance Company
58	\$1,517.00	\$758.50	Beneficial Life Insurance Company
59	\$725.00	\$362.50	Beneficial Standard Life Insurance Company
60	\$845.00	\$422.50	Berkshire Life Insurance Company
61	\$8,901.00	\$4,450.50	Best Life Assurance Company of California
62	\$1,142,746.00	\$150,000.00	Blue Cross of Washington and Alaska
63	\$5,965.00	\$2,982.50	Boston Mutual Life Insurance Company

	A	B	C
64	\$431.11	\$215.56	Bradford National Life Insurance Company
65	\$2,093.00	\$1,048.50	Business Men's Assurance Company of America
66	\$1,828.00	\$814.00	CM Life Insurance Company
67	\$539.88	\$269.84	Canada Life Assurance Company
68	\$9.99	\$5.00	Capital Investors Life Insurance Company
69	\$1,223.02	\$811.51	Capitol American Life Insurance Company
70	\$928.00	\$464.00	Capitol Bankers Life Insurance Company
71	\$5,828.00	\$2,813.00	Celtic Life Insurance Company
72	\$85.00	\$32.50	Central National Life Insurance Company of Omaha
73	\$52.85	\$26.33	Central Security Life Insurance Company
74	\$5,202.00	\$2,801.00	Central States Health & Life Ins Co of Omaha
75	\$8,772.00	\$3,388.00	Centurion Life Insurance Company
76	\$1,133.65	\$586.83	Century Life of America
77	\$1,028.22	\$513.11	Certified Life Insurance Company
78	\$185.00	\$82.50	Charter National Life Insurance Company
79	\$5,847.83	\$2,823.82	Chubb Life Insurance Company of America
80	\$3,829.37	\$1,914.69	Chubb Sovereign Life Insurance Company
81	\$90.77	\$45.39	Citicorp Life Insurance Company
82	\$25,137.81	\$12,568.91	Colonial Life & Accident Insurance Company
83	\$5,040.00	\$2,520.00	Colonial Penn Life Insurance Company
84	\$138.83	\$69.42	Colorado Bankers Life Insurance Company
85	\$309.75	\$154.88	Columbian Mutual Life Insurance Company
86	\$9,775.87	\$4,887.84	Combined Insurance Company of America
87	\$12,112.00	\$8,056.00	Commerical Bankers Life Insurance Company
88	\$924.43	\$482.22	Commerical Life Insurance Company
89	\$142.37	\$71.19	Commerical Travelers Mutual Insurance Company
90	\$484.00	\$232.00	Commerical Union Life Insurance Company of America
91	\$228.28	\$114.13	Community National Assurance Company
92	\$398.00	\$199.00	Confederation Life Insurance Company
93	\$223.94	\$111.97	Congress Life Insurance Company
94	\$25,758.00	\$12,879.00	Connecticut General Life Insurance Company
95	\$995.38	\$497.69	Connecticut National Life Insurance Company
96	\$84.13	\$42.07	Constitution Life Insurance Company
97	\$1,311.00	\$855.50	Continental American Life Insurance Company
98	\$5,587.00	\$2,783.50	Continental Assurance Company
99	\$1,208.00	\$603.00	Continental General Insurance Company
100	\$499.00	\$249.50	Continental Life and Accident Company
101	\$385.00	\$182.50	Continental Life Insurance Company
102	\$237.00	\$118.50	Continental Western Life Insurance Company
103	\$155.38	\$77.88	Country Investors Life Assurance Company
104	\$2,032.58	\$1,018.29	Country Life Insurance Company
105	\$44,859.08	\$22,329.54	Crown Life Insurance Company
106	\$73,716.00	\$38,858.00	Cuna Mutual Insurance Society
107	\$100.44	\$50.22	Delaware American Life Insurance Company
108	\$85,797.19	\$42,898.80	Delta Dental Insurance Company
109	\$7.83	\$3.92	Employees Life Company (Mutual)
110	\$113.00	\$58.50	Employers Life Insurance Company of Wausau
111	\$84.96	\$32.48	Employers Modern Life Company
112	\$193.78	\$98.89	Equitable Life & Casualty Insurance Company
113	\$82,006.00	\$31,003.00	Equitable Life Assurance Society of the U.S.
114	\$3,290.00	\$1,645.00	Equitable Life Insurance Company of Iowa
115	\$75,088.00	\$37,534.00	Equitable Variable Life Insurance Company
116	\$25.00	\$12.50	Executive Fund Life Insurance Company
117	\$1,080.00	\$530.00	Family Life Insurance Company
118	\$228.00	\$114.00	Family Service Life Insurance Company
119	\$7,418.00	\$3,709.00	Federal Home Life Insurance Company
120	\$7,487.42	\$3,733.71	Federal Kemper Life Assurance Company
121	\$9.00	\$4.50	Federal Life Insurance Company (Mutual)
122	\$729.00	\$364.50	Fidelity & Guaranty Life Insurance Company
123	\$482.02	\$231.01	Fidelity Bankers Life Insurance Company
124	\$81.49	\$40.75	Fidelity Life Association, A Mutual Legal Reserve Co
125	\$5,081.51	\$2,540.78	Fidelity Security Life Insurance Company
126	\$5,907.57	\$2,953.79	Fidelity Union Life Insurance Company
127	\$4,888.00	\$2,344.00	First Capital Life Insurance Company

	A	B	C
129	\$12,766.43	\$8,383.22	First Colony Life Insurance Company
129	\$337.28	\$168.64	First Delaware Life Insurance Company
130	\$1,882.00	\$941.00	First Equicor Life Insurance Company
131	\$436.00	\$218.00	First International Life Insurance Company
132	\$121.00	\$60.50	First Investors Life Insurance Company
133	\$253.37	\$126.89	First Life Assurance Company
134	\$564.00	\$282.00	First National Life Insurance Company
135	\$3,025.66	\$1,512.83	First Penn-Pacific Life Insurance Company
136	\$12,930.27	\$6,465.14	Ford Life Insurance Company
137	\$1,169.00	\$584.50	Forethought Life Insurance Company
138	\$10.37	\$5.19	Fort Dearborn Life Insurance Company
139	\$105,253.88	\$52,626.94	Fortis Benefits Insurance Company
140	\$2,639.07	\$1,319.54	Garden State Life Insurance Company
141	\$8,324.28	\$4,162.14	General American Life Insurance Company
142	\$111.16	\$55.58	General Fidelity Life Insurance Company
143	\$3,816.00	\$1,908.00	General Services Life Insurance Company
144	\$1,433.00	\$716.50	Gerber Life Insurance Company
145	\$6,739.00	\$3,369.50	Globe Life and Accident Insurance Company
146	\$38,529.35	\$18,264.68	Globe Life Insurance Company
147	\$62,039.00	\$31,019.50	Golden Rule Insurance Company
148	\$3,700.82	\$1,850.41	Government Personnel Mutual Life Insurance Company
149	\$263.93	\$131.97	Grand Pacific Life Insurance Company, LTD
150	\$26.00	\$13.00	Great American Life Insurance Company
151	\$266.00	\$133.00	Great American Reserve Insurance Company
152	\$71.30	\$35.65	Great Republic Life Insurance Company
153	\$641.00	\$320.50	Great Southern Life Insurance Company
154	\$183,026.00	\$91,513.00	Great-West Life & Annuity Insurance Company
155	\$1,078.00	\$539.00	Groupamerica Insurance Company
156	\$11,299.77	\$5,649.89	Guarantee Mutual Life Company
157	\$1,624.46	\$812.23	Guarantee Reserve Life Insurance Company
158	\$1,406.16	\$703.08	Guarantee Trust Life Insurance Company
159	\$5,205.00	\$2,602.50	Hartford Life and Accident Insurance Company
160	\$2,005.00	\$1,002.50	Hartford Life Insurance Company
161	\$15,126.00	\$7,563.00	Heritage Life Insurance Company
162	\$10,501.00	\$5,250.50	Home Life Financial Assurance Corporation
163	\$8,878.42	\$4,439.21	Horace Mann Life Insurance Company
164	\$1,003.29	\$501.65	Idealife Insurance Company
165	\$3,162.51	\$1,581.26	IDS Life Insurance Company
166	\$42.20	\$21.10	Individual ASR Co Life Health & Accident
167	\$214.00	\$107.00	Integon Life Insurance Corporation
168	\$8.75	\$4.38	Integrity Life Insurance Company
169	\$649.00	\$324.50	Inter-State Assurance Company
170	\$12.00	\$6.00	Intercontinental Life Insurance Company
171	\$892.62	\$446.31	Investors Guaranty Life Insurance Company
172	\$675.00	\$337.50	Investors Life Ins Co of California
173	\$8.00	\$4.00	Investors Life Ins Co of North America
174	\$1,973.84	\$986.92	Investors Life Ins Co of Nebraska
175	\$1,204.23	\$602.12	ITT Hartford Life and Annuity Ins Co
176	\$35.00	\$17.50	ITT Lyndon Life Insurance Company
177	\$31,585.00	\$15,792.50	JC Penny Life Insurance Company
178	\$34,387.74	\$17,193.87	Jackson National Life Insurance Company
179	\$529.00	\$264.50	Jefferson National Life Insurance Company
180	\$1,435.00	\$717.50	John Alden Life Insurance Company
181	\$28.27	\$14.14	John Deere Life Insurance Company
182	\$79,667.00	\$39,833.50	John Hancock Mutual Life Insurance Company
183	\$10,265.00	\$5,132.50	John Hancock Variable Life Insurance Company
184	\$1,537.00	\$768.50	Kansas City Life Insurance Company
185	\$68.00	\$34.00	Kemper Investors Life Insurance Company
186	\$2,390.58	\$1,195.29	Lamar Life Insurance Company
187	\$104.25	\$52.13	Liberty Life Assurance Company of Boston
188	\$1,084.00	\$542.00	Liberty Life Insurance Company
189	\$11,249.00	\$5,624.50	Liberty National Life Insurance Company
190	\$14.15	\$7.08	Life Insurance Company of Alaska
191	\$8,104.00	\$4,052.00	Life Insurance Company of North America

	A	B	C
192	\$3,310.77	\$1,655.39	Life Insurance Company of the Southwest
193	\$1,818.00	\$808.00	Life Investors Insurance Co of America
194	\$32.70	\$18.35	Life Of Boston Insurance Company
195	\$887.00	\$443.50	LifeUSA Insurance Company
196	\$83.00	\$31.50	Lincoln American Life Insurance Company
197	\$3,038.00	\$1,518.00	Lincoln Benefit Life Company
198	\$1,888.94	\$934.47	Lincoln Liberty Life Insurance Company
199	\$148,399.00	\$74,199.50	Lincoln National Life Insurance Company
200	\$2,228.00	\$1,114.00	Lone Star Life Insurance Company
201	\$115.00	\$57.50	Loyal American Life Insurance Company
202	\$308.00	\$154.00	Lutheran Brotherhood Variable Ins Products Co
203	\$20.87	\$10.44	Madison National Life Insurance Co, Inc
204	\$720.31	\$360.16	Manhattan National Life Insurance Company
205	\$1,373.00	\$686.50	Massachusetts Casualty Insurance Company
206	\$1,571.00	\$785.50	Massachusetts General Life Insurance Company
207	\$18,027.00	\$8,013.50	Massachusetts Mutual Life Insurance Company
208	\$42.00	\$21.00	MBL Life Assurance Corporation
209	\$147.37	\$73.69	Medical Life Insurance Company
210	\$5,349.14	\$2,874.57	Medico Life Insurance Company
211	\$4,390.93	\$2,195.47	Merrill Lynch Life Insurance Company
212	\$9,477.00	\$4,738.50	Metropolitan Insurance & Annuity Company
213	\$105,488.00	\$52,733.00	Metropolitan Life Insurance Company
214	\$162.00	\$81.00	Metropolitan Tower Life Insurance Company
215	\$8,375.27	\$4,187.64	MIC Life Insurance Corporation
216	\$14,590.79	\$7,295.40	Midland National Life Insurance Company
217	\$7.00	\$3.50	Midwest Security Life Insurance Company
218	\$1.31	\$0.88	Midwestern United Life Insurance Company
219	\$224.00	\$112.00	MML Bay State Life Insurance Company
220	\$152.00	\$76.00	Modern American Life Insurance Company
221	\$1,813.97	\$908.99	Modern Income Life Insurance Company
222	\$2,151.00	\$1,075.50	Monarch Life Insurance Company
223	\$5,092.00	\$2,546.00	Montgomery Ward Life Insurance Company
224	\$22,985.00	\$11,492.50	Monumental Life Insurance Company
225	\$10,515.84	\$5,257.92	MONY Life Insurance Company of America
226	\$53,779.37	\$26,889.69	Mutual of Omaha Insurance Company
227	\$1,559.28	\$779.64	Nacoleh Life Insurance Company of Texas
228	\$9,040.00	\$4,520.00	National American Life Ins Co of Pennsylvania
229	\$1,523.00	\$761.50	National Benefit Life Insurance Company
230	\$97.00	\$48.50	National Fidelity Life Insurance Company
231	\$118.91	\$59.46	National Foundation Life Insurance Company
232	\$310.00	\$155.00	National Guardian Life Insurance Company
233	\$428.00	\$214.00	National Health Insurance Company
234	\$4,741.00	\$2,370.50	National Home Life Assurance Company
235	\$33.00	\$16.50	National Liberty Life Insurance Company
236	\$1,860.56	\$930.28	National Life Insurance Company
237	\$389.91	\$194.96	National Travelers Life Company
238	\$360.68	\$180.34	National Western Life Insurance Company
239	\$7.29	\$3.65	National American Life Insurance Company of Texas
240	\$249.00	\$124.50	National Farmers Union Life Insurance Company
241	\$2,902.22	\$1,451.11	New England Mutual Life Insurance Company
242	\$511.53	\$255.77	New England Variable Life Insurance Company
243	\$2,564.00	\$1,282.00	New York Life & Health Insurance Company
244	\$11,804.00	\$5,902.00	New York Life Insurance & Annuity Corporation
245	\$886,285.00	\$150,000.00	New York Life Insurance Company
246	\$7,637.73	\$3,818.87	North American Company For Life & Health Insurance
247	\$1,686.00	\$843.00	North American Life Assurance Company
248	\$842.95	\$421.48	North Central Life Insurance Company
249	\$203.04	\$101.52	North West Life Assurance Company of America
250	\$810.00	\$405.00	Northbrook Life Insurance Company
251	\$13,640.37	\$6,820.19	Northbrook Life Insurance Company
252	\$38,042.23	\$19,021.12	Northwestern National Life Insurance Company
253	\$2,644.00	\$1,322.00	Occidental Life Insurance Co of North Carolina
254	\$71.00	\$35.50	Old Republic Life Insurance Company
255	\$2,239.00	\$1,119.50	Pacific Guardian Life Insurance Company Ltd

	A	B	C
256	\$1,294.00	\$647.00	Pacific Heritage Assurance Company
257	\$30,778.54	\$15,389.27	Pacific Mutual Life Insurance Company
258	\$393.89	\$198.85	Pacific Standard Life Insurance Company
259	\$221.05	\$110.53	Paragon Life Insurance Company
260	\$22.00	\$11.00	Peninsular Life Insurance Company
261	\$196.00	\$98.00	Pennsylvania Life Insurance Company
262	\$38,700.00	\$19,350.00	PFL Life Insurance Company
263	\$2,358.35	\$1,179.18	Philadelphia Life Insurance Company
264	\$183.00	\$91.50	Phoenix American Life Insurance Company
265	\$28,443.00	\$14,221.50	Phoenix Home Life Mutual Insurance Company
266	\$2,812.88	\$1,308.44	Physicians Life Insurance Company
267	\$20,705.85	\$10,352.83	Physicians Mutual Insurance Company
268	\$341.00	\$170.50	Pierce National Life Insurance Company
269	\$280.00	\$130.00	Pioneer American Insurance Company
270	\$4,459.37	\$2,229.69	Pioneer Life Insurance Company of Illinois
271	\$82.00	\$31.00	Pioneer Security Life Insurance Company
272	\$8,230.45	\$4,115.23	PM Group Life Insurance Company
273	\$994.00	\$497.00	Prairie State Life Insurance Company
274	\$138.00	\$68.00	Presidential Life Insurance Company
275	\$51,815.00	\$25,907.50	Primerica Life Insurance Company
276	\$272,751.00	\$150,000.00	Principal Mutual Life Insurance Company
277	\$45.00	\$22.50	Principle National Life Insurance Co
278	\$4,028.00	\$2,013.00	Protective Life Insurance Company
279	\$482.00	\$241.00	Provident Indemnity Life Insurance Company
280	\$18,074.57	\$9,037.29	Provident Life & Accident Ins Co
281	\$1,028.00	\$514.00	Provident Mutual Life Ins Co of Philadelphia
282	\$6.13	\$3.07	ProvidentMutuel Life & Annuity Co of America
283	\$11,425.00	\$5,712.50	Pruco Life Insurance Co
284	\$198,822.00	\$98,411.00	Prudential Ins Co of America
285	\$442.00	\$221.00	Reliance Standard Life Ins Co
286	\$4.00	\$2.00	Republic-Vanguard Life Ins Co
287	\$48.00	\$23.00	Royal Life Ins Co of America
288	\$1,680.00	\$840.00	Royal Maccebaee Life Ins Co
289	\$31,591.38	\$15,795.69	Safeco Life Ins Co
290	\$6,632.81	\$3,316.31	Security Benefit Life Ins Co
291	\$2,701.54	\$1,350.77	Security Life Ins Co of America
292	\$22,763.10	\$11,381.55	Security Life of Denver Ins Co
293	\$186.00	\$93.00	Security Mutual Life Ins Co of New York
294	\$859.18	\$444.58	Security National Life Ins Co
295	\$3,588.98	\$1,793.49	Security-Connecticut Life Ins Co
296	\$5,188.00	\$2,584.00	Sentry Life Ins Co
297	\$675.18	\$337.59	SMA Life Assurance Co
298	\$3,861.00	\$1,930.50	Southland Life Ins Co
299	\$775.00	\$387.50	Springfield Life Ins Co Inc
300	\$86,415.00	\$43,207.50	Standard Ins Co
301	\$108.00	\$53.00	Standard Life Ins Co of Indiana
302	\$182.00	\$81.00	Standard Security Life Ins Co of New York
303	\$81,888.21	\$40,944.11	State Farm Life Ins Co
304	\$259.99	\$130.00	State Mutual Life Assurance Co of America
305	\$74,594.23	\$37,297.12	States West Life Ins Co
306	\$115.80	\$57.90	Summit National Life Ins Co
307	\$34,384.01	\$17,182.01	Sun Life Assurance Co of Canada
308	\$54.18	\$27.08	Sun Life Assurance Co of Canada (US)
309	\$601.00	\$300.50	Sun Life Ins Co of America
310	\$30,482.21	\$15,231.11	Sunset Life Ins Co of America
311	\$2,070.00	\$1,035.00	Surety Life Ins Co
312	\$1,989.00	\$994.50	The American Life Ins Co of New York
313	\$999.78	\$499.89	The Centennial Life Ins Co
314	\$41.66	\$20.83	The Chesapeake Life Ins Co
315	\$148.82	\$74.41	The Cincinnati Life Ins Co
316	\$14.60	\$7.30	The Colonial Life Inc Co of America
317	\$9,824.00	\$4,912.00	The Connecticut Mutual Life Ins Co
318	\$384.00	\$192.00	The Covenant Life Ins Co
319	\$2,857.00	\$1,428.50	The Equitable of Colorado Inc

	A	B	C
320	\$4,946.46	\$2,473.23	The Franklin Life Ins Co
321	\$15,753.00	\$7,876.50	The Great-West Life Assurance Co
322	\$208,179.00	\$150,000.00	The Guardian Life Ins Co of America
323	\$2,015.74	\$1,007.67	The Life Ins Co of Virginia
324	\$309.00	\$154.50	The Mahattan Life Ins Co
325	\$1,114.07	\$557.04	The Manufacturers Life Ins Co of America
326	\$41.01	\$20.51	The Manufacturers Life Ins Co (USA)
327	\$43,641.99	\$21,821.00	The Manufacturers Life Insurance Company
328	\$9,704.00	\$4,852.00	The Mege Life & Health Ins Co
329	\$404.00	\$202.00	The Midland Mutual Life Ins Co
330	\$15.00	\$7.50	The Ministers Life Ins Co
331	\$85,247.00	\$42,623.50	The Minnesota Mutual Life Ins Co
332	\$13,909.00	\$6,954.50	The Mutual Benefit Life Ins Co
333	\$194,158.22	\$97,079.11	The Mutual Life Ins Co of New York
334	\$57,618.41	\$28,809.21	The Northwestern Mutual Life Ins Co
335	\$2,134.49	\$1,067.25	The Ohio State Life Ins Co
336	\$27,969.00	\$13,984.50	The Old Line Life Ins Co of America
337	\$8,055.00	\$4,027.50	The Paul Revere Life Ins Co
338	\$166.00	\$83.00	The Paul Revere Protective Life Ins Co
339	\$1,025.74	\$512.87	The Penn Insurance & Annuity Co
340	\$5,631.54	\$2,815.77	The Penn Mutual Life Ins Co
341	\$491.00	\$245.50	The Reliable Life Ins Co
342	\$324,864.89	\$150,000.00	The Travelers Ins Co (Life Dept)
343	\$1,035.07	\$517.54	The Travelers Ins Co of Illinois
344	\$1,158.00	\$579.00	The Union Central Life Ins Co
345	\$35,267.00	\$17,633.50	The Union Labor Life Ins Co
346	\$31,330.77	\$15,665.39	TMG Life Ins Co
347	\$812.59	\$406.30	Trans World Assurance Co
348	\$1,204.00	\$602.00	Transamerica Assurance Co
349	\$7.00	\$3.50	Transamerica Life Ins & Annuity Co
350	\$47,699.00	\$23,849.50	Transamerica Occidental Life Ins Co
351	\$13,586.00	\$6,793.00	Transport Life Ins Co
352	\$2,748.00	\$1,374.00	Trustmark Ins Co (Mutual)
353	\$1.42	\$0.71	US Financial Life Ins Co
354	\$8,647.00	\$4,323.50	US Life Ins Co in the City of New York
355	\$1,328.78	\$664.39	Union Bankers Ins Co
356	\$13.53	\$6.77	Union Benefit Life Ins Co
357	\$8,339.06	\$4,169.53	Union Fidelity Life Ins Co
358	\$11,450.00	\$5,725.00	Union Security Life Ins Co
359	\$220.00	\$110.00	United American Ins Co
360	\$38.45	\$19.23	United Companies Life Ins Co
361	\$8.96	\$4.48	United Family Life Ins Co
362	\$848.00	\$424.00	United Fidelity Life Ins Co
363	\$10,061.00	\$5,030.50	United Investors Life Ins Co
364	\$177,044.00	\$88,522.00	United Of Omaha Life Ins Co
365	\$3,286.00	\$1,643.00	United Olympic Life Ins Co
366	\$90.00	\$45.00	United Pacific Life Ins Co
367	\$4,636.00	\$2,318.00	United Presidential Life Ins Co
368	\$40,832.00	\$20,416.00	United Services Life Ins Co
369	\$377.39	\$188.70	United World Life Ins Co
370	\$15.99	\$8.00	Unity Mutual Life Ins Co
371	\$3,452.84	\$1,726.42	Universe L'ie Ins Co
372	\$44,079.00	\$22,039.50	Unum Life Ins Co of America
373	\$27,396.98	\$13,698.49	USAA Life Ins Co
374	\$23.00	\$11.50	USLIFE Credit Life Ins Co
375	\$224.00	\$112.00	USLIFE Life Ins Co
376	\$15,324.00	\$7,662.00	Valley Forge Life Ins Co
377	\$495.20	\$247.60	Vermont Life Ins Co
378	\$5,424.00	\$2,712.00	Veterans Life Ins Co
379	\$114.56	\$57.28	Victory Life Ins Co
380	\$199.13	\$99.57	Viste Life Ins Co
381	\$209.00	\$104.50	Webash Life Ins Co
382	\$3,807.00	\$1,903.50	Washington National Ins Co
383	\$971.00	\$485.50	West Coast Life Ins Co

	A	B	C
384	\$34.23	\$17.12	Western Fidelity Ins Co
385	\$126.00	\$63.00	Western National Life Ins Co
386	\$0.68	\$0.34	Western Security Life Ins Co
387	\$131.00	\$65.50	Western United Life Assurance Co
388	\$157.14	\$78.57	Wisconsin National Life Ins Co
389	\$317.30	\$158.65	WM Life Ins Co
390	\$80.68	\$40.33	Zurich Life Ins Co of America
391	\$6,740,400.15	\$2,702,787.13	

	A	B	C	D	E	F
1	1992 Property & Casualty Companies					
2	(Including Title Companies)					
3						
4						
5	P&C	Title	Omar	Total	Per Legislation	Name of Insurance Company
6	\$6.94			\$6.94	\$3.47	Abeille General Ins Co (US BR)
7	\$139.00			\$139.00	\$69.50	Acstar Ins Co
8	\$575.00			\$575.00	\$287.50	Aetna Casualty & Surety Co Of Illinois
9	\$207.00			\$207.00	\$103.50	Aetna Casualty & Surety Co of America
10	\$22.00			\$22.00	\$11.00	Aetna Commercial Ins Co
11	\$40,726.91			\$40,726.91	\$20,383.46	Affiliated FM Ins Co
12	\$10,175.00			\$10,175.00	\$5,087.50	Agricultural Ins Co
13	\$1,921.56			\$1,921.56	\$960.78	AIU Ins Co
14	\$1,148.00			\$1,148.00	\$574.00	Alaska Industrial Ins Co
15	\$2,278,629.00		\$1,960.00	\$2,280,589.00	\$150,000.00	Alaska National Ins Co
16	\$172,871.00			\$172,871.00	\$86,435.50	Alaska Timber Ins Exchange
17	\$5,350.62		\$2,851.00	\$8,201.62	\$4,100.81	Albany Ins Co
18	\$18.00			\$18.00	\$9.00	Alexander Hamilton Ins Co of America
19	\$94.00		\$18.00	\$112.00	\$56.00	All West Ins Co
20	\$19,042.64			\$19,042.64	\$9,521.32	Allendale Mutual Ins Co
21	\$7,103.00			\$7,103.00	\$3,551.50	Allianz Ins Co
22	\$300,077.00			\$300,077.00	\$150,000.00	Allstate Indemnity Co
23	\$1,961,199.00			\$1,961,199.00	\$150,000.00	Allstate Ins Company
24	\$20,025.00			\$20,025.00	\$10,012.50	AMBAC Indemnity Corporation
25	\$3,914.00		\$388.00	\$4,302.00	\$2,151.00	American & Foreign Ins Co
26	\$15,458.00			\$15,458.00	\$7,729.00	American Alliance Ins Co
27	\$27,208.00		\$6.00	\$27,214.00	\$13,607.00	American Automobile Ins Co
28	\$19,484.00			\$19,484.00	\$9,742.00	American Bankers Ins Co of Florida
29	\$23,070.00			\$23,070.00	\$11,535.00	American Bonding Co
30	\$137,607.00			\$137,607.00	\$68,803.50	American Casualty Co of Reading, PA
31	\$696.22			\$696.22	\$348.11	American Continental Ins Co
32	\$2,665.00			\$2,665.00	\$1,332.50	American Economy Ins Co
33	\$85,691.57			\$85,691.57	\$42,845.79	American Empire Ins Co
34	\$44.00			\$44.00	\$22.00	American Employers Ins Co
35	\$14,882.64			\$14,882.64	\$7,441.32	American Family Home Ins Co
36	\$65.07			\$65.07	\$32.54	American Fidelity Ins Co
37	\$6,911.16			\$6,911.16	\$3,455.58	American Guarantee & Liability Ins Co
38	\$21,383.80		\$513.10	\$21,896.90	\$10,948.45	American Home Assurance Co
39	\$517.03			\$517.03	\$258.52	American Integrity Ins Co
40	\$2,070.00			\$2,070.00	\$1,035.00	American International Ins Co
41	\$17,668.00			\$17,668.00	\$8,834.00	American International Specialty Lines Ins Co
42	\$129,196.30		\$2.87	\$129,199.17	\$64,599.59	American Manufacturers Mutual Ins Co
43	\$457.46			\$457.46	\$228.73	American Modern Home Ins Co
44	\$45,103.37		\$5.39	\$45,108.76	\$22,554.38	American Motorists Ins Co
45	\$108,145.00		\$22.00	\$108,167.00	\$54,083.50	American National Fire Ins Co
46	\$1,127.14			\$1,127.14	\$563.57	American Protection Ins Co
47	\$27,227.00			\$27,227.00	\$13,613.50	American Security Ins Co

	A	B	C	D	E	F
48	\$1,981.00			\$1,981.00	\$990.50	American States Ins Co
49	\$194.99			\$194.99	\$97.50	American Zurich Ins Co
50	\$3,929.00			\$3,929.00	\$1,964.50	Amex Assurance Co
51	\$4,548.88			\$4,548.88	\$2,274.44	Amica Mutual Ins Co
52	\$3,858.00			\$3,858.00	\$1,928.00	Amwest Surety Ins Co
53	\$89,330.00			\$89,330.00	\$44,665.00	ARECA Ins Exchange
54	\$48,125.00			\$48,125.00	\$23,062.50	Arkwright Mutual Ins Co
55	\$6,109.00			\$6,109.00	\$3,054.50	Armed Forces Ins Exchange
56	\$109,944.00		\$1.00	\$109,945.00	\$54,972.50	Associated Indemnity Corporation
57	\$1,594.00			\$1,594.00	\$797.00	Associates Ins Co
58	\$37.00			\$37.00	\$18.50	Assurance Co of America
59	\$4,748.00			\$4,748.00	\$2,374.00	Atlantic Mutual Ins Co
60	\$17,800.00		\$2,851.00	\$20,651.00	\$10,325.50	Atlas Assurance Co of America
61	\$43,489.00		\$5.00	\$43,494.00	\$21,747.00	Avenico Ins Co
62	\$4,553.00			\$4,553.00	\$2,276.50	Balboa Ins Co
63	\$228.00			\$228.00	\$114.00	Bankers & Shippers Ins Co
64	\$109.81			\$109.81	\$54.91	Bankers Multiple Line Ins Co
65	\$2,205.00			\$2,205.00	\$1,102.50	Bankers Standard Ins Co
66	\$113.21			\$113.21	\$56.61	BCS Ins Co
67	\$23.54			\$23.54	\$11.77	Birmingham Fire Ins Co of Pennsylvania
68	\$58.00			\$58.00	\$28.00	Boston Old Colony Ins Co
69	\$834.54			\$834.54	\$417.27	Calvert Ins Co
70	\$27,388.48			\$27,388.48	\$13,694.24	Capital Guaranty Ins Co
71	\$3,910.00			\$3,910.00	\$1,955.00	Centennial Ins Co
72	\$3,518.21			\$3,518.21	\$1,759.11	Central States Indemnity Co
73	\$37,925.00			\$37,925.00	\$18,962.50	Century Indemnity Co
74	\$1,337.47			\$1,337.47	\$668.74	Century National Ins Co
75	\$2,314.00			\$2,314.00	\$1,157.00	Chicago Ins Co
76	\$273.80			\$273.80	\$136.90	Christiania General Ins Corp of New York
77	\$20,013.00			\$20,013.00	\$10,006.50	Chrysler Ins Co
78	\$891.00			\$891.00	\$445.50	Cigna Fire Underwriters Ins Co
79	\$2,469.00			\$2,469.00	\$1,234.50	Cigna Ins Co
80	\$7,958.00		\$407.00	\$8,365.00	\$4,182.50	Cigna Property & Casualty Ins Co
81	\$4,846.54			\$4,846.54	\$2,423.27	CIM Ins Corporation
82	\$16,026.58			\$16,026.58	\$8,013.29	Claredon National Ins Co
83	\$334,429.00			\$334,429.00	\$150,000.00	Colonial Ins Co of California
84	\$11,582.00			\$11,582.00	\$5,791.00	Colonial Penn Franklin Ins Co
85	\$24,148.00			\$24,148.00	\$12,074.00	Colonial Penn Ins Co
86	\$2,562.81			\$2,562.81	\$1,281.41	Commerce and Industry Ins Co
87	\$1,686.00			\$1,686.00	\$843.00	Commercial Ins co of Newark , NJ
88	\$110.26			\$110.26	\$55.13	Commercial Loan Ins Corporation
89	\$680.00			\$680.00	\$340.00	Commercial Union Ins Co
90	\$12,310.00			\$12,310.00	\$6,155.00	Commonwealth Land Title Ins Co
91	\$34,065.32			\$34,065.32	\$17,032.66	Commonwealth Mortgage Assurance Co
92	\$142,626.00			\$142,626.00	\$71,313.00	Continental Casualty Co
93	\$11,670.61			\$11,670.61	\$5,835.31	Contractor's Bonding and Insurance Co
94	\$799.00			\$799.00	\$399.50	Country Casualty Ins Co

	A	B	C	D	E	F
95	\$6,821.00			\$6,821.00	\$3,410.50	Country Mutual Ins Co
96	\$37,484.18			\$37,484.18	\$18,742.09	Criterion Casuahty Co
97	\$59,278.00			\$59,278.00	\$29,639.00	Cumis Ins Society Inc
98	\$108,868.43		\$42.51	\$108,908.94	\$54,454.47	Dependable Ins Co Inc
99	\$382,058.98			\$382,058.98	\$150,000.00	Eagle Pacific Ins Co
100	\$4,921.00			\$4,921.00	\$2,460.50	Electric Mutual Liability Ins Co
101	\$12,838.99			\$12,838.99	\$6,419.50	Empire Fire & Marine Ins Co
102	\$1,188.70			\$1,188.70	\$594.35	Employers Casuahty Co
103	\$528,851.00			\$528,851.00	\$150,000.00	Employers Ins of Wausau A Mutual Co
104	\$9,453.00			\$9,453.00	\$4,726.50	Employers Reinsurance Corporation
105	\$6.00			\$6.00	\$3.00	Fairmont Ins Co
106	\$280.94			\$280.94	\$140.47	Far West Ins Co
107	\$3,801.00			\$3,801.00	\$1,900.50	Farrington Casuahty Co
108	\$64,999.00		\$2.00	\$65,001.00	\$32,500.50	Federal Ins Co
109	\$5.29			\$5.29	\$2.65	FG Ins Corporation
110	\$25,745.28			\$25,745.28	\$12,872.64	Fidelity & Deposit Co of Maryland
111	\$2,072.00			\$2,072.00	\$1,036.00	Fidelity & Guaranty Ins Underwriters Inc
112	\$4,619.00			\$4,619.00	\$2,309.50	Fidelity & Guaranty Ins co
113	\$18,037.00			\$18,037.00	\$9,018.50	Financial Security Assurance Inc
114	\$379,120.00		\$58.00	\$379,176.00	\$150,000.00	Fireman's Fund Ins Co
115	\$13,282.00			\$13,282.00	\$6,641.00	Firemen's Ins Co of Newark NJ
116	\$11.00			\$11.00	\$5.50	First American Ins Co
117	\$58,203.00			\$58,203.00	\$29,101.50	First American Title Ins Co
118	\$144.67			\$144.67	\$72.34	First Community Ins Co
119	\$23,082.00			\$23,082.00	\$11,541.00	First Financial Ins Co
120	\$3,006.21			\$3,006.21	\$1,503.11	Florist Mutual Ins Co
121	\$20,273.14			\$20,273.14	\$10,136.57	Foremost Ins Co
122	\$2,336.00			\$2,336.00	\$1,168.00	Forum Ins Co
123	\$318.71			\$318.71	\$159.36	Frontier Ins Co
124	\$807.00			\$807.00	\$403.50	GE RESidential Mortgage Ins Corp of NC
125	\$32,429.91			\$32,429.91	\$16,214.96	GEICO General Ins Co
126	\$68,411.10			\$68,411.10	\$34,205.55	GEICO Indemnity Co
127	\$3,468.00			\$3,468.00	\$1,734.00	General Accident Ins Co of America
128	\$1,391.00			\$1,391.00	\$695.50	General Electric Mortgage Ins Corp of NC
129	\$3,910.00			\$3,910.00	\$1,955.00	General Electric Mortgage Ins Corporation
130	\$33,036.47			\$33,036.47	\$16,518.24	Genral Ins Co of America
131	\$1,458.00			\$1,458.00	\$729.00	General Reinsurance Corporation
132	\$20,884.61			\$20,884.61	\$10,442.31	General Star National ins Co
133	\$4,779.00			\$4,779.00	\$2,389.50	Generali-US Branch
134	\$53,380.00		\$1,273.00	\$54,653.00	\$27,316.50	Globe Indemnity Co
135	\$158,836.60			\$158,836.60	\$79,418.30	Government Employers Ins Co
136	\$11,164.00			\$11,164.00	\$5,582.00	Granite State Ins Co
137	\$25,855.00		\$531.00	\$26,386.00	\$13,193.00	Great American Ins Co
138	\$35,377.00			\$35,377.00	\$17,688.50	Great Divide Ins Co
139	\$6,562.00			\$6,562.00	\$3,281.00	Great Northern Ins Co
140	\$5.00			\$5.00	\$2.50	Greenwich Ins Co
141	\$2,770.00			\$2,770.00	\$1,385.00	Guaranty National Ins Co

	A	B	C	D	E	F
142	\$12,807.69		\$0.23	\$12,807.92	\$6,403.96	Gulf Ins Co
143	\$6,204.00			\$6,204.00	\$3,102.00	Hartford Casualty Ins Co
144	\$24,174.00		\$1.00	\$24,175.00	\$12,087.50	Hartford Fire Ins Co
145	\$18,492.00			\$18,492.00	\$9,246.00	Hartford Ins Co of the Mklwest
146	\$9,379.00			\$9,379.00	\$4,689.50	Hartford Underwriters Ins Co
147	\$7,338.00			\$7,338.00	\$3,668.00	Heritage Indemnity Co
148	\$11,968.32		\$3,283.19	\$15,251.51	\$7,625.78	Highlands Ins Co
149	\$77,924.00			\$77,924.00	\$38,962.00	Horace Mann Ins Co
150	\$24,237.82			\$24,237.82	\$12,118.81	Houston General Ins Co
151	\$1,078.00			\$1,078.00	\$538.00	Illinois National Ins Co
152	\$8.00			\$8.00	\$4.00	Illinois Union Ins Co
153	\$18,653.00			\$18,653.00	\$9,326.50	Indemnity Ins Co of North America
154	\$12,900.95			\$12,900.95	\$6,450.48	Indiana Lumbermens Mutual Ins Co
155	\$1,552.00			\$1,552.00	\$778.00	Industrial Indemnity Co of the Northwest
156	\$321,131.00			\$321,131.00	\$150,000.00	Industrial Indemnity Company
157	\$685,653.00			\$685,653.00	\$150,000.00	Industrial Indemnity Co of Alaska
158	\$6,620.00			\$6,620.00	\$3,310.00	Insurance Co of Evanston
159	\$549,938.00		\$1,957.00	\$551,895.00	\$150,000.00	Insurance Co of North America
160	\$3,288.00			\$3,288.00	\$1,643.00	International Fidelity Ins Co
161	\$32,871.00			\$32,871.00	\$16,335.50	International Ins Co
162	\$53.00			\$53.00	\$28.50	Investors Equity Ins Co Inc
163	\$1,434.00			\$1,434.00	\$717.00	Investors Mortgage Ins Co
164	\$1,334.00			\$1,334.00	\$667.00	ITT Lyndon Property Ins Co
165	\$4,359.00			\$4,359.00	\$2,179.50	JC Penny Casualty Ins Co
166	\$505.17			\$505.17	\$252.59	Jewelers Mutual Ins Co
167	\$21,280.62			\$21,280.62	\$10,640.31	John Deere Ins Co
168	\$23.00			\$23.00	\$11.50	Kansas City Fire & Marine Ins Co
169		\$9,721.00		\$9,721.00	\$4,860.50	Land Title Ins Co
170	\$50,144.00		\$180.00	\$50,324.00	\$25,162.00	Leader National Ins Co
171	\$791.00			\$791.00	\$395.50	Legion Ins Co
172	\$44,328.85			\$44,328.85	\$22,164.33	Liberty Mutual Fire Ins Co
173	\$7,332.92			\$7,332.92	\$3,666.46	Liberty Mutual Ins Co
174	\$25,534.00			\$25,534.00	\$12,767.00	Liberty National Fire Ins Co
175	\$10.00			\$10.00	\$5.00	Lincoln National Health & Casualty Ins Co
176	\$4,281.00			\$4,281.00	\$2,140.50	Lincoln National Specialty Ins Co
177	\$26,922.35		\$27.85	\$26,950.00	\$13,475.00	Lumbermens Mutual Casualty Co
178	\$17,274.00			\$17,274.00	\$8,637.00	Majestic Ins Co
179	\$3,293.00			\$3,293.00	\$1,646.50	Maryland Casualty Co
180	\$3,469.00			\$3,469.00	\$1,734.50	MBIA Ins Corporation of Illinois
181	\$74,431.85			\$74,431.85	\$37,215.93	Medical Ins Exchange of California
182	\$15,345.20			\$15,345.20	\$7,672.60	MIC Property & Casualty Ins Corporation
183	\$2,607.00			\$2,607.00	\$1,303.50	Michigan Mutual Ins Co
184	\$5,045.83			\$5,045.83	\$2,522.82	Mklwest Employers Casualty Co
185	\$1,715.00			\$1,715.00	\$857.50	Minnesota Fire & Casualty Co
186	\$2.00			\$2.00	\$1.00	Montgomery Ward Ins Co
187	\$26,099.00			\$26,099.00	\$13,049.50	Mortgage Guaranty Ins Corporation
188	\$5,165.58			\$5,165.58	\$2,582.78	Motors Ins Corporation

	A	B	C	D	E	F
189	\$23.00			\$23.00	\$11.50	Mt Airy Ins Co
190	\$89,076.00			\$89,076.00	\$44,538.00	Municiple Bond Investors Assurance Corporation
191	\$194.43			\$194.43	\$97.22	Mutual Protective Ins Co
192	\$544.00			\$544.00	\$272.00	NAC Reinsurance Corporation
193	\$11,436.00			\$11,436.00	\$5,718.00	National American Ins Co
194	\$4,027.10			\$4,027.10	\$2,013.55	National Assurance Underwriters Inc
195	\$9,940.00			\$9,940.00	\$4,970.00	National Automobile & Casuaty Ins Co
196	\$13,168.00			\$13,168.00	\$8,584.00	National Casualty Co
197	\$3,434.37			\$3,434.37	\$1,717.19	National Chkropractica Mutual Ins Co
198	\$2,599.00			\$2,599.00	\$1,299.50	National Fire Ins Co of Hartford
199	\$20,115.97			\$20,115.97	\$10,057.99	National General Ins Co
200	\$81,962.90			\$81,962.90	\$30,981.45	National Indemnity Co
201	\$54,410.00		\$7.00	\$54,417.00	\$27,208.50	National Surety Corporation
202	\$100,583.48			\$100,583.48	\$50,291.74	Nationwide Mutual Fire Ins Co
203	\$118,048.48			\$118,048.48	\$59,024.24	Nationwide Mutual Ins Co
204	\$4,964.14			\$4,964.14	\$2,482.07	Nationwide Property & Casualty Ins Co
205	\$7,993.32			\$7,993.32	\$3,996.66	National Farmers Union Standard Ins Co
206	\$628,719.04			\$628,719.04	\$150,000.00	National Union Fire Ins Co of Pittsburg PA
207	\$5,980.47			\$5,980.47	\$2,990.24	Navigators Ins Co
208	\$12,846.00			\$12,846.00	\$6,423.00	New Hampshire Ins Co
209	\$827.00		\$2,964.00	\$3,791.00	\$1,895.50	New York Marine & General Ins Co
210	\$318.00		\$332.00	\$650.00	\$325.00	Newark Ins Co
211	\$562.00			\$562.00	\$281.00	Niagara Fire Ins Co
212	\$140.59			\$140.59	\$70.30	Nippon Fire & Marine Ins Co Ltd (US BRI)
213	\$348.14			\$348.14	\$174.07	Nobel Ins Co
214	\$120,042.00			\$120,042.00	\$60,021.00	Norcal Mutual Ins Co
215	\$8,483.00			\$8,483.00	\$4,241.50	North American Specialty Ins Co
216	\$22.00			\$22.00	\$11.00	Northbrook Indemnity Co
217	\$1,851.00			\$1,851.00	\$925.50	Northbrook National Ins Co
218	\$1,114.00			\$1,114.00	\$557.00	Northbrook Property & Casualty Ins Co
219	\$963.00		\$9.00	\$972.00	\$486.00	Northern Ins Co of New York
220	\$45,425.88			\$45,425.88	\$22,712.94	Northland Casualty Co
221	\$3,853.00			\$3,853.00	\$1,926.50	Northwest Farm Bureau Ins Co
222	\$44.00			\$44.00	\$22.00	Northwestern National Ins Co
223	\$226.00			\$226.00	\$113.00	Ohio Casualty Ins Co
224	\$3,046.03			\$3,046.03	\$1,523.02	Old Republic Ins Co
225		\$448.55		\$448.55	\$224.28	Old Republic National Title Ins Co
226	\$19,163.00			\$19,163.00	\$9,581.50	Omaha Property & Casualty Ins Co
227	\$125,926.00			\$125,926.00	\$62,963.00	Pacific Employers Ins Co
228	\$44,634.00			\$44,634.00	\$22,317.00	Pacific Indemnity Co
229	\$14.00			\$14.00	\$7.00	Peerless Ins Co
230	\$6.78			\$6.78	\$3.39	Pennsylvania National Mutual Casualty Ins Co
231	\$195.97			\$195.97	\$97.99	Petroleum Casualty Co
232	\$1,436.00		\$53.00	\$1,489.00	\$744.50	Phoenix Assurance Co of New York
233	\$907.00			\$907.00	\$453.50	Pinnacle Ins Co
234	\$7,316.00			\$7,316.00	\$3,658.00	Planet Ins Co
235	\$21.00			\$21.00	\$10.50	PMI Ins Co

	A	B	C	D	E	F
236	\$16,498.00			\$16,498.00	\$8,249.00	PMI Mortgage Ins Co
237	\$9,077.94			\$9,077.94	\$4,538.97	Preferred Risk Mutual Ins Co
238	\$37.00			\$37.00	\$18.50	Principle Casualty Ins Co
239	\$152,627.00			\$152,627.00	\$78,313.50	Progressive Casualty Ins Co
240	\$193,024.00			\$193,024.00	\$98,512.00	Progressive Northwestern Ins Co
241	\$13,067.00			\$13,067.00	\$8,533.50	Progressive Preferred Ins Co
242	\$14,694.00			\$14,694.00	\$7,347.00	Protection Mutual Ins Co
243	\$2.00			\$2.00	\$1.00	Protective Ins Co
244	\$205,554.00			\$205,554.00	\$150,000.00	Providence Washington Ins Co of Alaska
245	\$10,001.00		\$399.00	\$10,400.00	\$5,200.00	Providence Washington Ins Co
246	\$5,538.00			\$5,538.00	\$2,769.00	Prudential Property & Casualty Ins Co
247	\$3,952.00			\$3,952.00	\$1,978.00	Ranger Ins Co
248	\$115,825.00		\$11.00	\$115,838.00	\$57,918.00	Reliance Ins Co
249	\$44.83			\$44.83	\$22.32	Republic Mortgage Ins Co of Florida
250	\$11,917.84			\$11,917.84	\$5,958.82	Republic Mortgage Ins Co
251	\$4,218.92			\$4,218.92	\$2,108.48	Republic Western Ins Co
252	\$83,555.00			\$83,555.00	\$31,777.50	RLI Ins Co
253	\$32,867.00		\$830.00	\$33,897.00	\$16,848.50	Royal Indemnity Co
254	\$88,851.00		\$2,000.00	\$90,851.00	\$45,425.50	Royal Ins Co of America
255	\$14,869.94			\$14,869.94	\$7,334.97	Safeco Ins Co Of America
256	\$22,101.15			\$22,101.15	\$11,050.58	Safety National Casualty Corporation
257	\$18,184.00			\$18,184.00	\$8,092.00	Seaboard Surety Co
258	\$22,719.00			\$22,719.00	\$11,359.50	Security Ins Co of Hartford
259	\$1,051.33			\$1,051.33	\$525.87	Select Ins Co
260	\$858.00			\$858.00	\$429.00	Sentry Ins A Mutual Co
261	\$24,219.57			\$24,219.57	\$12,109.79	Skandia US Ins Co
262	\$2.87			\$2.87	\$1.34	South Carolina Ins Co
263	\$78,145.00		\$2,893.00	\$80,838.00	\$40,419.00	St Paul Fire & Marine Ins Co
264	\$515.00			\$515.00	\$257.50	St Paul Guardian Ins Co
265	\$1,002.00			\$1,002.00	\$501.00	St Paul Mercury Ins Co
266	\$40,740.00			\$40,740.00	\$20,370.00	Standard Fire Ins Co
267	\$5,384.00			\$5,384.00	\$2,892.00	Star Ins Co
268	\$1,370,568.08			\$1,370,568.08	\$150,000.00	State Farm Fire & Casualty Co
269	\$51,858.25			\$51,858.25	\$25,929.13	State Farm General Ins Co
270	\$1,492,129.89			\$1,492,129.89	\$150,000.00	State Farm Mutual Automobile Ins Co
271		\$50,826.84		\$50,826.84	\$25,413.42	Stewart Title Guaranty Co
272	\$89.74			\$89.74	\$34.87	Sun Ins Co of New York
273	\$1,247.00			\$1,247.00	\$623.50	Sutter Ins Co
274	\$13.00		\$58.00	\$89.00	\$34.50	Telsho Marine & Fire Ins Co of America
275	\$19,335.00			\$19,335.00	\$9,887.50	Teachers Ins Co
276	\$85,405.00			\$85,405.00	\$32,702.50	The Aetna Casualty & Surety Co
277	\$29,573.00		\$17.00	\$29,590.00	\$14,795.00	The American Ins Co
278	\$9,888.51			\$9,888.51	\$4,833.26	The American Road Ins Co
279	\$841.00			\$841.00	\$420.50	The Automobile Ins Co of Hartford Ct
280	\$4,093.23			\$4,093.23	\$2,048.62	The Charter Oak Fire Ins Co
281	\$4,147.00		\$4.00	\$4,151.00	\$2,075.50	The Connecticut Indemnity Co
282	\$212,338.00		\$477.00	\$212,815.00	\$150,000.00	The Continental Ins Co

	A	B	C	D	E	F
283	\$564.00			\$564.00	\$282.00	The Doctor's Co An Interinsurance Exchange
284	\$1,424.00			\$1,424.00	\$712.00	The Fidelity & Casualty Co of New York
285	\$23,239.00			\$23,239.00	\$11,619.50	The Glens Falls Ins Co
286	\$362.00			\$362.00	\$181.00	The Hanover Ins Co
287	\$9,144.00			\$9,144.00	\$4,572.00	The Hartford Steam Boiler Inspection & Ins Co
288	\$36,366.00			\$36,366.00	\$18,183.00	The Home Indemnity Co
289	\$25,046.00		\$317.00	\$25,363.00	\$12,681.50	The Home Ins Co
290	\$8,412.00			\$8,412.00	\$4,206.00	The Home Ins Co of Indiana
291	\$36,443.19			\$36,443.19	\$18,221.60	The Ins Co of the State of PA
292	\$7,283.00			\$7,283.00	\$3,641.50	The North River Ins Co
293	\$284.00			\$284.00	\$142.00	The Northern Assurance Co of America
294	\$19.33			\$19.33	\$9.67	The Phoenix Ins Co
295	\$39,205.00			\$39,205.00	\$19,602.50	The Sumitomo Marine & Fire Ins Co Ltd (US)
296	\$708.22			\$708.22	\$354.11	The Travelers Indemnity Co of Rhode Island
297	\$19,243.64			\$19,243.24	\$9,621.62	The Travelers Indemnity Co
298	\$0.97			\$0.97	\$0.49	The Travelers Indemnity Co of America
299	\$50,749.28			\$50,749.28	\$25,374.64	The Travelers Indemnity Co of Illinois
300	\$1,094.00			\$1,094.00	\$547.00	The Yasuda Fire & Marine Ins Co of America
301	\$36,756.00			\$36,756.00	\$18,378.00	TIG Ins Co
302	\$6,803.00			\$6,803.00	\$3,401.50	TIG Premier Ins Co
303	\$47,136.00			\$47,136.00	\$23,568.00	Tokio Marine & Fire Ins Co Ltd (US Branch)
304	\$1,438.00			\$1,438.00	\$719.00	Trans Pacific Ins Co
305	\$5,193.00			\$5,193.00	\$2,596.50	Transcontinental Ins Co
306	\$28,887.00			\$28,887.00	\$14,443.50	Transportation Ins Co
307	\$5.00			\$5.00	\$2.50	Trumbull Ins Co
308	\$12.29			\$12.29	\$6.15	US Specialty Ins Co
309	\$1,358.00			\$1,358.00	\$679.00	Ulico Casualty Co
310	\$166,370.00		\$3,878.00	\$170,048.00	\$85,024.00	Unialik Ins Co
311	\$121.91			\$121.91	\$60.96	Unigard Security Ins Co
312	\$36.00			\$36.00	\$18.00	United Fire & Casualty Co
313	\$631.48			\$631.48	\$315.74	United Guaranty Commercial Ins Co
314	\$681.59			\$681.59	\$340.80	United Guaranty Residential Ins Co of NC
315	\$12,711.57			\$12,711.57	\$6,355.79	United Guaranty Residential Ins Co
316	\$13,084.00			\$13,084.00	\$6,542.00	United Pacific Ins Co
317	\$303,526.99		\$346.84	\$303,873.83	\$150,000.00	United Services Automobile Association
318	\$34,865.00			\$34,865.00	\$17,432.50	United States Fidelity & Guaranty Co
319	\$27,360.00			\$27,360.00	\$13,680.00	United States Fire Ins Co
320	\$105,053.92		\$82.74	\$105,116.66	\$52,558.33	USAA Casualty Ins Co
321	\$458.03			\$458.03	\$229.02	USAA General Indemnity Co
322	\$942.23			\$942.23	\$471.12	Utica Mutual Ins Co
323	\$862.00			\$862.00	\$431.00	Valiant Ins Co
324	\$1,197.00			\$1,197.00	\$598.50	Valley Forge Ins Co
325	\$7,850.00			\$7,850.00	\$3,925.00	Verex Assurance Inc
326	\$1,758.00			\$1,758.00	\$879.00	Vigilant Ins Co
327	\$10,881.84			\$10,881.84	\$5,440.92	Virginia Surety Co Inc
328	\$77,086.27			\$77,086.27	\$38,543.14	Wausau Underwriters Ins Co
329	\$4,158.00			\$4,158.00	\$2,079.00	Westchester Fire Ins Co

	A	B	C	D	E	F
330	\$40.00			\$40.00	\$20.00	Western National Assurance Co
331	\$4,892.43			\$4,892.43	\$2,446.22	Western Surety Co
332	\$1,266.57			\$1,266.57	\$633.29	Westport Ins Corporation
333	\$29,868.00			\$29,868.00	\$14,934.00	Wisconsin Mortgage Assurance Corporation
334	\$2,760.00			\$2,760.00	\$1,380.00	Worldwide Underwriters Ins Co
335	\$24.00			\$24.00	\$12.00	York Ins Co
336	\$11,873.82			\$11,873.82	\$5,936.91	Zurich Ins Co (US Branch)
337	\$18,134,383.73	\$60,996.39	\$30,640.52	\$18,228,020.64	\$5,544,651.03	

SB

225

SFIN

FILE

SENATE FINANCE COMMITTEE REPORT

DATE: 2/28/94

FURTHER:

DATE TURNED INTO OFFICE: 3-12-94

The Finance Committee considered SENATE BILL NO. 225

"An Act relating to credits against certain insurance taxes for contributions to certain educational institutions; and providing for an effective date."

and recommends:

- replace with _____ CS _____ (FINANCE)
- or adopt previous _____ CS SB 225 (HES)
- attaches amendment(s)

- same title
- new title
- technical title change (HB only)

- adopts _____ Letter of Intent
- further referral to the _____

- do pass
- do not pass
- no recommendation
- individual recommendations

NEW FISCAL NOTES

Department	Date	Zero	Fiscal

PREVIOUS FISCAL NOTES

Department	Date	Zero	Fiscal
<u>DOR</u>	<u>1-31-94</u>	<u>0</u>	
<u>DC+ED</u>	<u>1-20-94</u>		<u>(900.0)</u>

Appropriation No Fiscal Note

DO PASS:

Tim Kelly
Steve King
J. Keefe

OTHER RECOMMENDATIONS:

Paul Kelly (As Asst)
Ben Strong (As Rec.)

1. Oral Do Pass
 Co-Chair: Signature/Recommendation

2. True Verance - 10/2000
 Co-Chair: Signature/Recommendation

FISCAL NOTE

No: 2
 Bill Version: SB 225
 (S) Public's Date: 2-4-94

STATE OF ALASKA
1994 LEGISLATIVE SESSION

Revision Date: _____ Dept. Affected: Revenue
 Title: Insurance Tax Credit: Gifts to Colleges BRU: Revenue Operations
 Component: Income and Excise Audit
 Sponsor: Senator Kertula
 Requestor: (S) HES COMPONENT SERIAL NO. 113

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY95	FY96	FY97	FY98	FY99	FY00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0
CAPITAL						
REVENUE FUND SOURCE: General	**	**	**	**	**	**

FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:

FULL-TIME			
PART-TIME			
TEMPORARY			

Estimate of current year (FY94) impact: \$ 0

Changes in CS SB 225 (HES)
 reflect: NO FISCAL CHANGE from the original
 fiscal note. This fiscal note is appropriate.
2/4/94 baa
 date Comte Aide (initial)

ANALYSIS: (Attach a separate page if necessary.)

** It is not feasible to determine how credits claimed under this bill will impact credits claimed under AS Title 43 because credits under both Title 21 and Title 43 are competing for the \$150,000 total credit limitation. Amounts will vary depending on contributions made by taxpayers each year.

Prepared by: Larry E. Meyers Phone: 465-2320
 Division: Income and Excise Audit Date: January 31, 1994
 Approved by Commissioner: Darrel J. Rexwinkel Date: January 31, 1994
 Agency: Department of Revenue

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FISCAL NOTE

STATE OF ALASKA
1994 LEGISLATIVE SESSION

Version: SB 225
(S) Publish Date: 2-4-94

Revision Date: _____
Title: Insurance Tax Credits: Gifts to Colleges
Sponsor: Kerttula
Requestor: _____

Department Affected: Commerce and Economic Development
BRU: Insurance
Component: Operations
COMPONENT SERIAL NO. 354

Expenditures/Revenues:

OPERATING EXPENDITURES	FY 95	FY 96	FY 97	FY 98	FY 99	FY 00
PERSONAL SERVICES	0	0	0	0	0	0
TRAVEL	0	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0
LAND & STRUCTURES	0	0	0	0	0	0
GRANTS, CLAIMS	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0
TOTAL OPERATING	0	0	0	0	0	0

CAPITAL EXPENDITURES	0	0	0	0	0	0
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CHANGE IN REVENUES ()	(900.0)	(900.0)	(900.0)	(900.0)	(900.0)	(900.0)
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GF 1004 & 68515
FUND SOURCE

1002 Federal Receipts	0	0	0	0	0	0
1003 GF Match	0	0	0	0	0	0
1004 GF	0	0	0	0	0	0
1005 GF/Program Receipts	0	0	0	0	0	0
1006 GFMHTIA	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

Estimate of current year (FY 94) cost: \$ 0

POSITIONS

FULL-TIME	0	0	0
PART-TIME	0	0	0
TEMPORARY	0	0	0

Changes in CSSB 225 (HES))
reflect NO FISCAL CHANGE from the original)
fiscal note. This fiscal note is appropriate.)
2/4/94 kan)
date Comte Aide (initial)

ANALYSIS: (Attach a separate page if necessary.)

This bill provides for a maximum annual premium tax credit of \$150,000 for cash gifts to Alaska colleges. Any tax credit will reduce general fund premium tax revenue (OMB 1004, SAS 68515) by a like amount. It is impossible to predict the amount of premium tax credits that would be applicable in any given year. However, if six companies claimed the maximum premium credit, the result would be a loss of \$900.0 to the general fund.

Prepared by: Joan Brown, Administrative Officer
Division: Insurance

Phone: 465-2597
Date: 1/20/94

Approved by Commissioner: Paul Fuhs
Agency: Commerce and Economic Development

Date: _____

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