

SCOMM

11:3

TO: Senate President Chancey Croft
FROM: John Huber, Chairman
Senate Special Committee on Taxation and Revenue
DATE: February 21, 1975
SUBJECT: Report on First Meeting with Milton Lipton on February 12, 1975

I am enclosing a copy of the transcript of the Senate Special Committee on Taxation and Revenue's first meeting with Milton Lipton on February 12, 1975. We feel that the contents should be of interest to all members of the Legislature and suggest that it be printed in the Journal as a means of making it available to all legislators as well as those people who have requested transcripts.

A transcript of our second meeting is in progress and will be available as soon as it is finished.

Sincerely yours,

John Huber, Chairman
Senate Special Committee on
Taxation and Revenue

JH: kb
Enclosure

May 31, 1975

Senator Chancy Croft
President of the Senate
Capitol Building
Juneau, Alaska 99811

Dear Chancy:

Attached is a letter from Bruce Kendall, Speaker of the Alaska State House of Representatives in 1963 and 1964, prepared in Journal form.

Due to the universal interest in the subject of oil and gas ad valorem taxation, I respectfully request that it be printed in the Senate Journal Supplement.

Sincerely yours,

John Huber

JH:kb
Attachment

AGD 513538

May 12, 1975

Senator Chancy Croft
President of the Senate
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

Dear Chancy:

Enclosed is a letter from Robert Paschall, Consulting Valuation Geologist
& Engineer, concerning HB 297.

Due to the universal interest of the subject matter, I request that it be
printed in the Journal Supplement.

Sincerely yours,

John Huber

JH:kb

Enclosure

AGU 513539

May 18, 1975

Senator Chancy Croft
President of the Senate
Alaska State Legislature
Pouch V
Juneau, Alaska 99811

Dear Chancy:

Enclosed is a memorandum from Joseph P. Witherspoon, Professor of Law at the University of Texas School of Law in Austin, Texas, concerning the problems with the "SOHIO" Amendment to HE 297.

Due to its pressing importance to the pending legislation, I request that it be printed in the Journal Supplement.

Sincerely yours,

John Huber

JH: kb
Enclosure

AGO 513540

May 6, 1975

Senator Chancy Croft
President of the Senate
State Capitol Building
Juneau, Alaska 99811

Dear Chancy:

Attached is a letter from Robert Paschall regarding the viability of reserves estimation and property valuation for a non-producing field.

I request that it be printed in the Journal Supplement for the information of all interested parties.

Sincerely yours,

John Huber

JH: kb
Enclosure

AGO 513541

May 7, 1975

Senator Chancy Croft
President of the Senate
State Capitol Building
Pouch V
Juneau, Alaska 99811

Dear Chancy:

Enclosed is a transcript of the testimony presented by Walter J. Mead before the Senate Resources Committee in conjunction with the Special Committee on Taxation & Revenue on April 16, 1975 at 1:30 p.m.

Due to the universal interest of the subject matter, I hereby request that it be printed in the Senate Journal Supplement.

Sincerely yours,

John Huber

JH:kb
Enclosure

AGO 513542

April 30, 1975

Senator Chancy Croft
President of the Senate
State Capitol
Juneau, Alaska 99811

Dear Chancy:

I am enclosing the verbatim transcript of the April 7 testimony of Robert Paschall before the joint session of the Senate Special Committee on Taxation and Revenue, Senate Resources Committee and the House Sub-Committee on Revenue Sources.

As Mr. Paschall's testimony on ad valorem taxation of oil and gas reserves is of universal interest, I request that it be printed in the Senate Journal Supplement. The text is prepared in that manner.

Sincerely yours,

John Huber

JH:kb

Enclosure

AGO 513543

April 30, 1975

Senator Chancy Croft
President of the Senate
State Capitol
Juneau, Alaska 99811

Dear Chancy:

I am supplying a copy of Walter J. Mead's April 22 and April 26 letters in which he analyzes SB 374 and HB 297.

This analysis has never been presented to either body of the Legislature before and does bear directly upon the oil and gas according to value taxation proposals which we have before us. I request that it be printed in the Senate Journal Supplement for the use of all concerned parties.

Sincerely yours,

John Huber

JH:kb
Enclosures

AGO 513544

April 28, 1975

Senator Chancy Croft
President of the Senate
State Capitol
Juneau, Alaska 99811

Dear Chancy:

I am supplying a copy of the April 23, 1975 analysis of the ABC Plan as it fits Alaska, supplied to this Committee by Professor J. Henry Wilkinson, who testified recently before both the Senate and House Resources Committees, considering the ABC Plan as well as other aspects of oil and gas legislation pending before the Legislature.

I ask that this analysis be printed in the Senate Journal Supplement for the information of all legislators.

I believe you will agree that this method of raising the needed revenues presents one of the least desirable avenues we have before us, not the worst of all possible ways.

Sincerely yours,

John Huber

JH: kb
Attachment

April 14, 1975

Senator Chancy Croft
President of the Senate
Capitol Building
Juneau, Alaska 99811

Dear Mr. President:

Enclosed is a transcript of the testimony presented by Mr. Griswo'd
before the Senate Resources Committee on April 10, 1975 at 1:30 p.m.

Due to the universal interest of the subject matter, I hereby
request that it be printed in the Senate Journal Supplement.

Sincerely yours,

John Huber

JH:kb
Enclosure

AGO 513546

March 28, 1975

Senator Chancy Croft
President of the Senate
Capitol Building
Juneau, Alaska 99811

Dear Mr. President:

I am enclosing the original transcript of the second Milton Lipton testimony with our Special Committee on Taxation and Revenue. It is prepared for printing in the Senate Journal Supplement.

Due to the universal interest of the subject matter, it is requested that it be printed in the Journal Supplement.

Sincerely yours,

John Huber

JH:kb
Enclosure

AGO 513547

March 24, 1975

Senator Chancy Croft
President of the Senate
Capitol Building
Juneau, AK 99811

Dear Senator Croft:

These are the four names received by telephone yesterday that are constitutional or tax lawyers who may be helpful in our present research in order of their desirability for our particular problem:

Paul Oberst
University of Kentucky
School of Law
(606) 257-1678

J. Nelson Young
University of Illinois
College of Law
(217) 333-0931

Paul V. Hartman
Vanderbilt University
School of Law
(615) 322-2615

Jerome R. Hellerstein
New York University
School of Law
(212) 993-2526

AGO 513548

March 24, 1975

The following are other persons who have been referred to us or whom we have contacted in our search for problem solvers. These are listed in no particular order.

Professor Charles E. Rice
University of California at Berkeley

Professor William W. Van Alstyne
Duke University
School of Law
Durham, North Carolina

Henry J. Wilkinson, Jr.
Austin, Texas

One person we have contacted and who is available is Mr. Robert Welch, whose resume is attached. Also attached is the professional resume of Robert H. Paschall of Sacramento, California.

Sincerely yours,

John Huber

JH:kb

Attachments

March 24, 1975

Senator Chancy Croft
President of the Senate
Capitol Building
Juneau, Alaska 99811

Dear Senator Croft:

I am submitting herewith a copy of a letter from the Department of Law and from the Administrator of the Violent Crimes Compensation Board containing a breakdown of Committee Substitute for Senate Bill 23. I request that it be printed in the Supplemental Journal as back-up data for Committee Substitute for Senate Bill 23.

Sincerely yours,

JOHN HUBER

Enclosures

JH/mla

AGO 513550

TO: Senate President Chancey Croft
FROM: John Huber, Chairman, Special Taxation and Revenue Committee
DATE: January 28, 1975
SUBJECT: First Report

The Senate Special Committee on Taxation and Revenue is pleased to inform you that we are organized and have started our work. Committee Secretary is Peggy Gray. Staff Assistant is Kathie Bybee. Committee Room is #108 in the Assembly and the telephone number is 465-3773. This office will be manned Monday through Friday from 8:00 a.m. to 6:00 p.m. and as required on weekends to meet our workload.

Committee members attended Finance Committee revenue briefings yesterday afternoon in the Governor's Conference Room, and I hasten to assure you that the Committee will follow your admonition covering topics 2, 3, 4, 5 and 6 of your letter of Committee formation and have reports to you which will at least have considered sufficient new revenues to provide the level of funding contemplated in the Projected Planning Model Computer Run 75-8, dated January 24, 1975, which assumes a \$575 million budget oil flows in FY78 and \$200 million additional required for 1976-77. It is noted that this assumption would miss a negative balance in the treasury any year without borrowing for operating or for regular budget needs. A copy of the computer runs mentioned, as presented to the Finance Committee yesterday, is enclosed for your information.

Subject No. 1, The Corporate Tax Structure, will be worked on during the session and will probably have some of its work extended into 1976. Serious work in this

January 28, 1975

area will require the cooperation of the Legislative Council in funding the necessary expert consulting staff needed for such a task. Hopefully we will make enough progress in this session to present some meaningful legislation to plug up the most flagrant loopholes in the corporate tax structure.

Sincerely yours,

John Huber, Chairman
Senate Special Committee on
Taxation and Revenue

JH:kb

Enclosure

LEGISLATIVE AFFAIRS AGENCY
STATE OF ALASKA

POUCH Y - STATE CAPITOL
JUNEAU, ALASKA 99811

TO: Sen. John Huber

DATE: 25 February 1975

FROM: *SD*
Stuart C. Hall, Legislative Counsel

SUBJECT: Professional Consulting
Staff for Rev & Tax
Committee

Yesterday morning I spoke by telephone with Mr. David Doerr, Senior Consultant to the Assembly Revenue & Taxation Committee of the California Legislature relative to his judgment as to individuals who might be of help to your committee. (Mr. Doerr, like the undersigned, is a former Ford Foundation Legislative Intern with the California Legislature and has been with the above committee as its principal staff member for about 15 years.)

Mr. Doerr recommends Mr. Ron Welch of Sacramento, retired from the State Board of Equalization, who is now doing private consulting particularly in the area of property taxation. He is nationally known and recognized in this area. His address is 3420 Potter Lane, Sacramento, CA 95821 Phone: 916 - 489-3432.

Also, Mr. Doerr recommends Professor George Break, Chairman of the Department of Economics at the University of California, Berkeley (Berkeley, CA 94720). Mr. Doerr says he is particularly good on general tax policy, is solid and "not far out".

He knows Mr. Bob Paschal, who you recall acted in an advisory capacity to the North Slope Borough during the 1973 Special Session; he, too, is with the State Board of Equalization in California (phone: 916 - 445-6464), and Mr. Doerr seems to think highly of him in the area of oil and gas property taxation.

*CALIF STATE BOARD OF EQUALIZATION
ASSESSMENT STAMPEDS DIVISION
1020 N STREET PO BOX 1799
SACRAMENTO CALIF 95808*

*460 LOVELLA WAY
SACRAMENTO, CALIF 95819*

*3 LEVEL SCHEDULE
TRIPS TO ALASKA*

*25.00 HR FOR WORK AT STATE
250 PER DAY PLUS EXPENSES
300 " " FOR (COMMOTIAL HEARINGS)
AT OVER CONVENIENCE*

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