

SCOMM 55: JOINT SPECIAL COMMITTEE ON STATE TAX POLICY, 1986-87

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Established by Legislative Resolve No. 51, 1986 (SCR 42, 1986).

Contents: 2 boxes of files and research papers. 15 meeting tapes are also available.

<u>LIST OF FILES (PAGE 1)</u>	<u>MICROFICHE #</u>
1. CORRESPONDENCE	1457
2. COMMITTEE MEMBERSHIP & MAILING LIST	1457
3. TRAVEL REQUESTS	1457-1458
4. SB 326	1458
5. NEWSPAPER ARTICLES - TAXES	1458
6. CONTRACTING TAX RESEARCH	1458-1459
7. ELF LEGISLATION & MISCELLANEOUS MEMOS	1459-1460
8. MINUTES, NOTES, DRAFTS	1460-1462
9. PRELIMINARY REPORT AND SUPPLEMENT, FEB. 1987	1462-1466
10. FINAL REPORT, JAN. 1988	1466-1468

RESEARCH MATERIAL

(The following files contain those research papers listed in the bibliography as well as other materials. Copy of bibliography is attached at end of this list.)

SCOMM 55: JOINT SPECIAL COMMITTEE ON STATE TAX POLICY, 1986-87

LIST OF FILES (PAGE 2)MICROFICHE #

11. BIBLIOGRAPHY	1468
12. INDIVIDUAL INCOME TAX	1468-1471
13. SALES TAX	1471
14. PRODUCTION & REVENUE PROJECTION	1471-1478
15. ROYALTY OIL	1478
16. MUNICIPAL TAXATION	1478-1480
17. TAPS	1480-1482
18. TAX SUMMARIES & HISTORIES	1482-1485
19. OIL TAXES - GENERAL (FILE 1)	1485-1489
20. OIL TAXES - GENERAL (FILE 2)	1489-1492
21. OIL TAXES - GENERAL (FILE 3)	1492-1504
22. OIL TAXES - GENERAL (FILE 4)	1505-1510
23. SEVERANCE TAX	1510
24. ELF	1510-1513
25. SEPARATE ACCOUNTING	1513-1521
26. OIL & GAS CONSERVATION TAX	1521
27. CORPORATE INCOME TAX	1521-1522
28. TAX CREDITS, EXEMPTIONS, DEDUCTIONS	1522
29. MISCELLANEOUS TAXES	1522-1524
30. DISPUTED TAXES	1524-1525
31. MISCELLANEOUS REPORTS	1525-1528

BIBLIOGRAPHY OF MATERIALS
JOINT SPECIAL COMMITTEE ON TAX POLICY
January, 1987

The following is a bibliography of research papers collected by the Joint Special Committee on Tax Policy as of January, 1987. A set of the materials is on file in the Office of Rep. John Sund, House Chair. (Rm 118, Capitol. 465-4919).

A. Individual Income Tax

1. Individual Income Tax Report, Mary Ellen Frank, Economist, et. al. State of Alaska, Department of Revenue, memo to Vince Wright, Chief of Research, State of Alaska, Department of Revenue, December, 1986
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B. State Sales Tax

1. Revenue Potential of a General Sales Tax, Vince Wright, Chief of Research, State of Alaska, Department of Revenue, December 1986

C. Oil Taxes - General

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2. Alaska's Oil and Gas Tax Structure: A Study with Recommendations for Improvement. Alaska Department of Revenue, February 1977
3. Impact of Increased Taxation on Oil Exploration and Development in Alaska: A Report to the Alaska State Legislature, Tanzer Economic Associates, March, 1977
4. Recommended Changes in Alaska's Oil and Gas Production Tax Rates, A Report to Governor Jay Hammond, By the Alaska Department of Revenue, 1978
5. The History of Oil and Gas Taxation in Alaska, Thomas K. Williams, Commissioner of the Alaska Department of Revenue, 1978
6. Prudhoe Bay Field and Trans-Alaska Pipeline System: Comparative State Tax Burden Study, Arthur Anderson & Co. for the Alaska Oil and Gas Association, February, 1979
7. Historical Review of Alaska Petroleum Taxes, 1955-1978, Mike Bradner for the Alaska State Legislature, April 1979
8. Alaska Oil and gas Income Taxation, John Messenger, Gregg Erickson, and Lawrence Eppenbach for the Alaska State Legislature Joint Gas Pipeline Committee, April 1981
9. A Sound Strategy for Protecting Alaska's Oil and Gas Revenues: an Analysis of the Backstop Tax Legislation, Preston Thorgrimson, Ellis & Holman (John Messenger) for the Alaska State Legislature Joint Gas Pipeline Committee
10. Legislative History Materials, 1981 Corporate Income Tax Amendments, Volumes I & II
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IN TAX
HISTORY
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IN TAX
HISTORY
FILE

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1. Policy Considerations behind the Severance Tax, Jon Tillinghast, Assistant Attorney General, State of Alaska, Attached to Memo to the Joint Special Committee on Tax Policy from Richard Monkman, Deputy Commissioner, Taxation, Department of Revenue, September, 1986
2. History of Oil and Gas Tax Law, State of Alaska, Department of Revenue, September, 1986

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2. Memorandum on Proposed Changes to the Severance Tax ELF, Memo from G.J. Abraham to George Nelson, Standard Alaska Production, October, 1986
3. Analysis of ELF Alternatives, Charles Logsdon, Petroleum Economist, State of Alaska, Department of Revenue, December 1986
4. Alternative ELF, Thomas Chester, State of Alaska, Office of the Governor, Office of Management and Budget, 1986
5. Low (Oil) Prices and the ELF, Memo from Charles Logsdon, Petroleum Economist, State of Alaska, Department of Revenue to Vincent Wright, Chief of Research, April 1986
6. Letter from John R. Kemp, Division Manager, Conoco, Inc. to Senator Frank Ferguson, Senate Chair, Joint Special Committee on Tax Policy, September, 1986
7. The Economic Limit Factor in Alaska's Oil and Gas Properties Production Tax, Thomas K. Williams for Standard Alaska Production Company, September 1986

F. Separate Accounting

1. Affidavit of Edward B. Deakin, CPA, Ph.D. In the Superior Court, State of Alaska, in ARCO v. State of Alaska, November 1981
2. Interim Report of the House Finance Subcommittee on Oil and Gas, Louann Cutler and Sharman Piper, Alaska State Legislature, January, 1986
3. Analysis of HB 353, Alaska Department of Revenue, Memo from Vince Wright, Director of Research to Commissioner Mary Nordale, October 1985
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3. Research Regarding Other States' Corporate Income Taxes Memo to Deborah Vogt, Assistant Attorney General, State of Alaska, from Michael D. Lowe and Jeffrey Blattner, Rogovin, Huges & Lenzer, November, 1985
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3. Alaska Mineral Taxation Compared to Taxes on Mines in Eleven States, Whitney & Whitney, Inc. for State of Alaska, Department of Commerce and Economic Development, Office of Mineral Development, January, 1982

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5. Memo to Rep. Ben Grussendorf on Cases in Appeal Status, Martin Richard, Division of Audit, State of Alaska,