SCOMM
82:7

DIVISION OF LEGAL SERVICES

LEGISLATIVE AFFAIRS AGENCY
STATE OF ALASKA

P.O. Box Y, Juneau, Alaska 99811
(907) 465-3867 or 465-2450
FAX (907) 465-2029

Deliveries to: 240 Main Street
Court Plaza, Room 500
Mail Stop 3101

MEMORANDUM May 3, 1991

SUBJECT: 26 U.S.C. 162

TO: Senator Virginia Collins
Chair, Special Committee on Ethics Reform
Attn: Shirley Armstrong

FROM: John B. Gaguine T96
Legislative Counsel

The members of the special committee yesterday said that they wanted to see a copy of 26 U.S.C. 162, which is referenced in proposed AS 15.13.074(a)(4), on page 5 of the bill. Here it is. The central part of the statute is the first few lines, which really give no detail as to what is allowable. To my surprise, the IRS regulations on section 162 also give little detail on what is an "ordinary and necessary" expense. I guess that this question must be determined on a case-by-case basis.

Incidentally, note subsection (h), which makes deductible the per diem that state legislators get for attending session.

If I may be of further assistance, please advise.

JBG:lmb
91-160.lmb

PART VI.—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS

Sec.

161. Allowance of deductions.
162. Trade or business expenses.
163. Interest.
164. Taxes.
165. Losses.
166. Bad debts.
167. Depreciation.
168. Accelerated cost recovery system.
169. Amortization of pollution control facilities.
170. Charitable, etc., contributions and gifts.
171. Amortizable bond premium.
172. Net operating loss deduction.
173. Circulation expenditures.
174. Research and experimental expenditures.
175. Soil and water conservation expenditures.
176. Payments with respect to employees of certain foreign corporations.
178. Amortization of cost of acquiring a lease.
179. Election to expense certain depreciable business assets.
180. Expenditures by farmers for fertilizer, etc.
183. Activities not engaged in for profit.
184. Amortization of certain railroad rolling stock.
186. Recoveries of damages for antitrust violations, etc.
187. Repealed.
188. Amortization of certain expenditures for child care facilities.
190. Expenditures to remove architectural and transportation barriers to the handicapped and elderly.
191. Amortization of certain rehabilitation expenditures for certified historic structures.
192. Contributions to black lung benefit trust.
193. Tertiary injectants.
194. Amortization of reforestation expenditures.
194A. Contributions to employer liability trusts.
195. Start-up expenditures.
196. Deduction for certain unused business credits.

In '86, P.L. 99-514, Sec. 201(d)(2)(B), amended item 178. Prior to amendment, item 178 read as follows:

"178. Depreciation or amortization of improvements made by lessee on lessor's property."

—P.L. 99-514, Sec. 241, deleted item 177. Prior to deletion, item 177 read as follows:

"177. Trademark and trade name expenditures."

—P.L. 242(b)(3), deleted item 185. Prior to deletion, item 185 read as follows:

"185. Amortization of railroad grading and tunnel bores."

—P.L. 99-514, Sec. 402(b)(3), deleted item 182. Prior to deletion, item 182 read as follows:

"182. Expenditures by farmers for clearing land."

—P.L. 99-514, Sec. 803(c)(2), deleted item 189. Prior to deletion, item 189 read as follows:

"189. Amortization of real property construction period interest and taxes."

In '84, P.L. 98-369, Sec. 94(b), substituted "expenditures" for "expenses" in the item for Code Sec. 195 ..... Sec. 474(r)(8)(B), substituted "business" for "investment" in the item for Code Sec. 196.

In '83, P.L. 97-448, Sec. 305(b)(2), redesignated item 194 relating to contributions to employer liability trusts as item 194A.

In '82, P.L. 97-248, Sec. 205(a)(3)(C), added item 196.

In '81, P.L. 97-34, Sec. 201(d), added item 168 . . . Sec. 202(d)(3), amended item 179. Prior to amendment, item 179 read as follows:

"179. Additional first-year depreciation allowance for small business."

In '80, P.L. 96-605, Sec. 102(b), added item 195.

—P.L. 96-451, Sec. 301(c)(2), added item 194[sic].

—P.L. 96-364, Sec. 209(c)(2), added item 194.

—P.L. 96-223, Sec. 251(a)(2)(A), added item 193.

In '78, P. L. 95-22, Sec. 4(b)(2), added item 192.

In '77, P.L. 95-30, Sec. 402(a)(4), amended the item for Code Sec. 188. Prior to amendment, that item read as follows:

"188. Amortization of certain expenditures for on-the-job training and child care facilities."

In '76, P.L. 94-455, Sec. 201(b), added item 189.

—P.L. 94-455, Sec. 1901(b)(11)(B), deleted item 187. Prior to repeal, item 187 read as follows:

"187. Amortization of certain coal mine safety equipment."

—P.L. 94-455, Sec. 1951(c)(2)(D), deleted item 168. Prior to repeal, item 168 read as follows:

"168. Amortization of emergency facilities."

—P.L. 94-455, Sec. 2122(b)(1), added item 190.

—P.L. 94-455, Sec. 2124(a)(3)(A), added item 191.

In '71, P.L. 92-178, Sec. 303(c)(6), added item 188.

In '69, P. L. 91-172, Sec. 213(c)(1), added item 183.

—P. L. 91-172, Sec. 704(b)(1), substituted "pollution control" for "grain storage" in item 169.

—P. L. 91-172, Sec. 705(b), added items 184 and 185.

—P. L. 91-172, Sec. 707(b), added item 187.

—P. L. 91-172, Sec. 904(b), added item 186.

In '64, P. L. 88-272, deleted item 181 which had provided for deduction of certain unused investment credit.

In '62, P. L. 87-834 added items 181 and 182.

In '60, P. L. 86-779 added item 180.

In '58, P. L. 85-866 added items 178 and 179.

In '56, P. L. 629 added item 177.

In '54, P. L. 761 added item 176.

Sec. 161. Allowance of deductions.

In computing taxable income under section 63, there shall be allowed as deductions the items specified in this part, subject to the exceptions provided in part IX (sec. 261 and following, relating to items not deductible).

In '77, P.L. 95-30, Sec. 102(b)(1), substituted "section 63" for "section 63(a)" in Code Sec. 161, for tax yrs. begin. after '76.

Sec. 162. Trade or business expenses.

(a) In general.

There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including—

(1) a reasonable allowance for salaries or other compensation for personal services actually rendered;

(2) traveling expenses (including amounts expended for meals and lodging other than amounts which are lavish or extravagant under the circumstances) while away from home in the pursuit of a trade or business; and

(3) rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

For purposes of the preceding sentence, the place of residence of a Member of Congress (including any Delegate and Resident Commissioner) within the State, congressional district, or possession which he represents in Congress shall be considered his home, but amounts expended by such Members within each taxable year for living expenses shall not be deductible for income tax purposes in excess of $3,000.

(b) Charitable contributions and gifts excepted.

No deduction shall be allowed under subsection (a) for

any contribution or gift which would be allowable as a deduction under section 170 were it not for the percentage limitations, the dollar limitations, or the requirements as to the time of payment, set forth in such section.

(c) Illegal bribes, kickbacks, and other payments.

(1) Illegal payments to government officials or employees. No deduction shall be allowed under subsection (a) for any payment made, directly or indirectly, to an official or employee of any government, or of any agency or instrumentality of any government, if the payment constitutes an illegal bribe or kickback or, if the payment is to an official or employee of a foreign government, the payment is unlawful under the Foreign Corrupt Practices Act of 1977. The burden of proof in respect of the issue, for the purposes of this paragraph, as to whether a payment constitutes an illegal bribe or kickback (or is unlawful under the Foreign Corrupt Practices Act of 1977) shall be upon the Secretary to the same extent as he bears the burden of proof under section 7454 (concerning the burden of proof when the issue relates to fraud).

(2) Other illegal payments. No deduction shall be allowed under subsection (a) for any payment (other than a payment described in paragraph (1)) made, directly or indirectly, to any person, if the payment constitutes an illegal bribe, illegal kickback, or other illegal payment under any law of the United States, or under any law of a State (but only if such State law is generally enforced), which subjects the payor to a criminal penalty or the loss of license or privilege to engage in a trade or business. For purposes of this paragraph, a kickback includes a payment in consideration of the referral of a client, patient, or customer. The burden of proof in respect of the issue, for purposes of this paragraph, as to whether a payment constitutes an illegal bribe, illegal kickback, or other illegal payment shall be upon the Secretary to the same extent as he bears the burden of proof under section 7454 (concerning the burden of proof when the issue relates to fraud).

(3) Kickbacks, rebates, and bribes under medicare and medicaid. No deduction shall be allowed under subsection (a) for any kickback, rebate, or bribe made by any provider of services, supplier, physician, or other person who furnishes items or services for which payment is or may be made under the Social Security Act, or in whole or in part out of Federal funds under a State plan approved under such Act, if such kickback, rebate, or bribe is made in connection with the furnishing of such items or services or the making or receipt of such payments. For purposes of this paragraph, a kickback includes a payment in consideration of the referral of a client, or customer.

(d) Capital contributions to Federal National Mortgage Association.

For purposes of this subtitle, whenever the amount of capital contributions evidenced by a share of stock issued pursuant to section 303(c) of the Federal National Mortgage Association Charter Act (12 U.S.C., sec. 1718) exceeds the fair market value of the stock as of the issue date of such stock, the initial holder of the stock shall treat the excess as ordinary and necessary expenses paid or incurred during the taxable year in carrying on a trade or business.

(e) Appearances, etc., with respect to legislation.

(1) In general. The deduction allowed by subsection (a) shall include all the ordinary and necessary expenses (including, but not limited to, traveling expenses described in subsection (a)(2) and the cost of preparing testimony) paid or incurred during the taxable year in carrying on any trade or business—

(A) in direct connection with appearance before, submission of statements to, or sending communications to, the committees, or individual members, of Congress or of any legislative body of a State, a possession of the United States, or a political subdivision of any of the foregoing with respect to legislation or proposed legislation of direct interest to the taxpayer, or

(B) in direct connection with communication of information between the taxpayer and an organization of which he is a member with respect to legislation or proposed legislation of direct interest to the taxpayer and to such organization,

and that portion of the dues so paid or incurred with respect to any organization of which the taxpayer is a member which is attributable to the expenses of the activities described in subparagraphs (A) and (B) carried on by such organization.

(2) Limitation. The provisions of paragraph (1) shall not be construed as allowing the deduction of any amount paid or incurred (whether by way of contribution, gift, or otherwise)—

(A) for participation in, or intervention in, any political campaign on behalf of any candidate for public office, or

(B) in connection with any attempt to influence the general public, or segments, thereof, with respect to legislative matters, elections, or referendums.

(f) Fines and penalties.

No deduction shall be allowed under subsection (a) for any fine or similar penalty paid to a government for the violation of any law.

(g) Treble damage payments under the antitrust laws.

If in a criminal proceeding a taxpayer is convicted of a violation of the antitrust laws, or his plea of guilty or nolo contendere to an indictment or information charging such a violation is entered or accepted in such a proceeding, no deduction shall be allowed under subsection (a) for two-thirds of any amount paid or incurred—

(1) on any judgment for damages entered against the taxpayer under section 4 of the Act entitled "An Act to supplement existing laws against unlawful restraints and monopolies, and for other purposes", approved October 15, 1914 (commonly known as the Clayton Act), on account of such violation or any related violation of the antitrust laws which occurred prior to the date of the final judgment of such conviction, or

(2) in settlement of any action brought under such section 4 on account of such violation or related violation.

The preceding sentence shall not apply with respect to any conviction or plea before January 1, 1970, or to any conviction or plea on or after such date in a new trial following an appeal of a conviction before such date.

(h) State legislators' travel expenses away from home.

(1) In general. For purposes of subsection (a), in the case of any individual who is a State legislator at any time during the taxable year and who makes an election under this subsection for the taxable year—

(A) The place of residence of such individual within the legislative district which he represented shall be considered his home,

(B) He shall be deemed to have expended for living expenses (in connection with his trade or business as a legislator) an amount equal to the sum of the

amounts determined by multiplying each legislative day of such individual during the taxable year by the greater of

(i) the amount generally allowable with respect to such day to employees of the State of which he is a legislator for per diem while away from home, to the extent such amount does not exceed 110 percent of the amount described in clause (ii) with respect to such day, or

(ii) the amount generally allowable with respect to such day to employees of the executive branch of the Federal Government for per diem while away from home but serving in the United States, and

(C) he shall be deemed to be away from home in the pursuit of a trade or business on each legislative day.

(2) Legislative days. For purposes of paragraph (1), a legislative day during any taxable year for any individual shall be any day during such year on which—

(A) The legislature was in session (including any day in which the legislature was not in session for a period of 4 consecutive days or less), or

(B) The legislature was not in session but the physical presence of the individual was formally recorded at a meeting of a committee of such legislature.

(3) Election. An election under this subsection for any taxable year shall be made at such time and in such manner as the Secretary shall by regulations prescribe.

(4) Section not to apply to legislators who reside near capitol. For taxable years beginning after December 31, 1980, this subsection shall not apply to any legislator whose place of residence within the legislative district which he represents is 50 or fewer miles from the capitol building of the State.

(i) Repealed.

(j) Certain foreign advertising expenses.

(1) In general. No deduction shall be allowed under subsection (a) for any expenses of an advertisement carried by a foreign broadcast undertaking and directed primarily to a market in the United States. This paragraph shall apply only to foreign broadcast undertakings located in a country which denies a similar deduction for the cost of advertising directed primarily to a market in the foreign country when placed with a United States broadcast undertaking.

(2) Broadcast undertaking. For purposes of paragraph (1), the term "broadcast undertaking" includes (but is not limited to) radio and television stations.

(k) Stock redemption expenses.

(1) In general. Except as provided in paragraph (2), no deduction otherwise allowable shall be allowed under this chapter for any amount paid or incurred by a corporation in connection with the redemption of its stock.

(2) Exceptions. Paragraph (1) shall not apply to—

(A) Certain specific deductions. Any—

(i) deduction allowable under section 163 (relating to interest), or

(ii) deduction for dividends paid (within the meaning of section 561).

(B) Stock of certain regulated investment companies. Any amount paid or incurred in connection with the redemption of any stock in a regulated investment company which issues only stock which is redeemable upon the demand of the shareholder.

(l) Special rules for health insurance costs of self-employed individuals.

(1) In general. In the case of an individual who is an employee within the meaning of section 401(c)(1), there shall be allowed as a deduction under this section an amount equal to 25 percent of the amount paid during the taxable year for insurance which constitutes medical care for the taxpayer, his spouse, and dependents.

(2) Limitations.

(A) Dollar amount. No deduction shall be allowed under paragraph (1) to the extent that the amount of such deduction exceeds the taxpayer's earned income (within the meaning of section 401(c)) derived by the taxpayer from the trade or business with respect to which the plan providing the medical care coverage is established.

(B) Other coverage. Paragraph (1) shall not apply to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the spouse of the taxpayer.

(3) Coordination with medical deduction. Any amount paid by a taxpayer for insurance to which paragraph (1) applies shall not be taken into account in computing the amount allowable to the taxpayer as a deduction under section 213(a).

(4) Deduction not allowed for self-employment tax purposes. The deduction allowable by reason of this subsection shall not be taken into account in determining an individual's net earnings from self-employment (within the meaning of section 1402(a)) for purposes of chapter 2.

(5) Treatment of certain S corporation shareholders. This subsection shall apply in the case of any individual treated as a partner under section 1372(a), except that—

(A) for purposes of this subsection, such individual's wages (as defined in section 3121) from the S corporation shall be treated as such individual's earned income (within the meaning of section 401(c)(1)), and

(B) there shall be such adjustments in the application of this subsection as the Secretary may by regulations prescribe.

(6) Termination. This subsection shall not apply to any taxable year beginning after September 30, 1990.

(m) Cross reference.

(1) For special rule relating to expenses in connection with subdividing real property for sale, see section 1237.

(2) For special rule relating to the treatment of payments by a transferee of a franchise, trademark, or trade name, see section 1253.

(3) For special rules relating to—

(A) funded welfare benefit plans, see section 419, and

(B) deferred compensation and other deferred benefits, see section 404.

In '89, P.L. 101-239, Sec. 6202(b)(3)(A), repealed subsec. (i), effective for items and services furnished after 12/19/89. Prior to repeal subsec. (i) read as follows:

"(i) Group health plans.

"(1) Coverage relating to end stage renal disease. The expenses paid or incurred by an employer for a group health plan shall not be allowed as a deduction under this section if the plan differentiates in the benefits it provides between individuals having end stage renal disease and other individuals covered by such plan on the basis of the existence of end stage renal disease, the need for renal dialysis, or in any other manner.

"(2) Group health plan. For purposes of this subsection the term 'group health plan' means any plan of, or contributed to by, an employer to provide medical care (as defined in section 213(d)) to his employees, former employees, or the families of such employees or former employees, directly or through insurance, reimbursement or otherwise."

DIVISION OF LEGAL SERVICES

LEGISLATIVE AFFAIRS AGENCY
STATE OF ALASKA

P.O. Box Y, Juneau, Alaska 99811
(907) 465-3867 or 465-2450
FAX (907) 465-2029

Deliveries to: 240 Main Street
Court Plaza, Room 500
Mail Stop 3101

MEMORANDUM April 19, 1991

SUBJECT: Sectional analysis of SB 243

TO: Senator Virginia Collins
Chair, Special Committee on Ethics Reform
Attn: Shirley Armstrong

FROM: John B. Gaguine
Legislative Counsel

You have requested a sectional analysis of the above described bill.

As a preliminary matter, note that a sectional analysis or summary of a bill should not be considered an authoritative interpretation of the bill and the bill itself is the best statement of its contents. If you would like an interpretation of the bill as it may apply to a particular set of circumstances, please advise.

Section 1 requires the APOC to render an advisory opinion within 30 days of a request, unless the requestor agrees to a longer period; it also makes the advisory opinion binding on the APOC in a subsequent proceeding unless the requestor has misstated or omitted material facts in the request.

Section 2 adds two new sections to AS 15.13, one prohibiting the solicitation and acceptance of campaign contributions in state or municipal buildings, and the other prohibiting use of public resources (including a public employee's time) to influence an election and posting of campaign material in public buildings.

Section 3 provides that two or more groups with overlapping officers are to be considered as one group for the purposes of the ceiling on campaign contributions.

Section 4 provides that a person required to register as a lobbyist, except for a person whose only compensation for lobbying is reimbursement of expenses, may not serve as a campaign treasurer or deputy campaign treasurer during a calendar year in which the person was required to register.

Section 5 makes clear that the $1,000 contribution maximum includes the value of goods and services, and pertains to a calendar year.

Section 6 makes absolute the prohibition on cash campaign expenditures over $100; it abolishes an exception allowing such expenditures if a written receipt for the expenditure is filed with the APOC.

Section 7 amends the requirement that anonymous contributions be returned to require that they be returned in 10 days. It also provides that contributions by unemancipated, unmarried minors are automatically charged toward the contribution limits of the minor's parents.

Section 8 adds several new subsections to AS 15.13.070. Subsection (i) prohibits candidates and groups controlled by candidates from contributing campaign funds to another candidate. Subsection (j) prohibits all loans and loan guarantees, except for 1) loans from a candidate and a candidate's family to the campaign; 2) regular extensions of credit to a campaign by a business; and 3) regular loans by financial institutions. Subsection (k) prohibits people from acting as intermediaries in the transmission of campaign contributions. Subsection (l) prohibits legislators running for any office, and all candidates for the legislature, from fundraising during a session and from accepting money that is raised during a session fundraiser. And subsection (m) prohibits municipalities and school districts from making contributions to a candidate or a group.

Section 9 adds several new sections to AS 15.13. AS 15.13.072 prohibits the conversion of campaign funds, and goods purchased with campaign funds, to personal use. AS 15.13.074 requires that campaign accounts be closed out after an election, and restricts the uses to which surplus funds can be put. AS 15.13.076 provides that a candidate is responsible for violations of AS 15.13 by his or her campaign officers, and that a group chair is responsible for violations of AS 15.13 by other officers of the group. And AS 15.13.078 prohibits the state, municipalities, and school districts from spending public money on an election, except for appropriate public information functions (such as running newspaper ads on the dates of a municipal election).

Section 10 amends AS 15.13.120(d) to require that complaints filed with the APOC be under oath, and that the APOC act on a complaint within 45 days instead of the current 60.

Section 11 makes a complaint filed with the APOC, and all documents produced during an APOC investigation, confidential until such time as the APOC finds probable cause to believe a violation of AS 15.13 has occurred. Under current law the complaint and the response to the complaint are public, as is the APOC staff's investigative report when it is presented to the APOC.

Section 12 adds definitions to AS 15.13.

Section 13 repeals two subsections of the legislative ethics act, AS 24.60, that prohibit fundraisers in Juneau during the session and exclude Juneau legislators from the prohibition. These subsections are redundant to the provisions of this bill prohibiting all fundraising during session.

JBG:mi
91-073.mai

TABLE ONE

Post-election Surplus/Deficit Status
Alaska State Senate Candidates in the 1990 General Election

Explanation of Columns

This table was prepared from reports filed with APOC by 1990 State Senate candidates and includes transactions through the close of the 1990 Yearend reporting period (12/31/90).

The "*Cash-on-hand*" column shows a candidate's campaign account balance on 12/31/90.

The "*Debts*" column shows a campaign's total unpaid expenses on 12/31/90 and includes any loan balances owed to contributors other than the candidate.

The "*Personal Loans*" column shows the balance the campaign owes the candidate for his or her personal loans. A negative total means that during the 1989-90 campaign cycle the candidate withdrew more funds than he or she contributed - either to pay back personal loans to a prior campaign, for "office allowance account" expenses, or as personal income.

The "*Surplus or Deficit*" column shows what a candidate's 1990 surplus or deficit would be if repayment of personal loans to past campaigns, transfers to office allowance accounts, and withdrawals for personal income were prohibited.

WON	CANDIDATE'S NAME	CASH-ON HAND(12/90)	DEBTS	PERSONAL LOANS	SURPLUS(+) DEFICIT(-)
*	RODEY, PATRICK	-1018	0	-38000	36985
*	FAHRENKAMP, BETTYE	33043	0	-3500	36543
*	UEHLING, RICK	5360	3750	-27270	28880
*	DUNCAN, JIM	27740	0	0	27740
*	ADAMS, AL	19950	0	-3700	23650
*	COLLINS, VIRGINIA	11177	0	-5000	16177
*	MENARD, CURT	686	0	-15000	15686
*	HOFFMAN, LYMAN	13123	0	0	13123
*	JONES, LLOYD	7601	0	0	7601
	REAKOFF, RICK	0	0	0	0
	GRAMES, JOHN	0	0	0	0
	BURTON, RICHARD	0	0	424	-424
	RYAN, JOE	141	250	1200	-1309
	WHITTAKER, RICHARD	-771	525	2330	-3625
	FURNACE, WALT	255	0	3950	-3695
*	COTTEN, SAM	-478	-1053	5500	-4925
	SWANSON, LESLIE	22	22	5617	-5617
	HAVELOCK, JOHN	0	0	17681	-17681
	HOVANEC, GARY	-370	6993	25955	-33318

	AVG WINNING CAND	11719	268	-8687	20147
	AVG UNSUCCESSFUL CAND	6	906	6854	-7756

	TOTAL 19 SENATE CANDIDATES	116474	10467	-29813	135800

TABLE TWO

Post-election Surplus/Deficit Status
Alaska State House Candidates in the 1990 General Election

Explanation of Columns

This table was prepared from reports filed with APOC by 1990 State House candidates and includes transactions through the close of the 1990 Yearend reporting period (12/31/90).

The "*Cash-on-hand*" column shows a candidate's campaign account balance on 12/31/90.

The "*Debts*" column shows a campaign's total unpaid expenses on 12/31/90 and includes any loan balances owed to contributors other than the candidate.

The "*Personal Loans*" column shows the balance the campaign owes the candidate for his or her personal loans. A negative total means that during the 1989-90 campaign cycle the candidate withdrew more funds than he or she contributed - either to pay back personal loans to a prior campaign, for "office allowance account" expenses, or as personal income.

The "*Surplus or Deficit*" column shows what a candidate's 1990 surplus or deficit would be if repayment of personal loans to past campaigns, transfers to office allowance accounts, and withdrawals for personal income were prohibited.

WON	CANDIDATE'S NAME	CASH ON HAND (12/31/91)	DEBTS	PERSONAL LOANS	SURPLUS(+) DEFICIT(-)
*	DONLEY, DAVE	77034	0	-2000	79034
*	BARNES, RAMONA	46023	0	0	46023
*	GRUSSENDORF,BEN	42037	0	0	42037
*	LARSON, RONALD	23650	0	-15154	38804
*	LEMAN, LOREN	22767	0	-2000	24767
*	ULMER, FRAN	21987	0	-145	21832
*	DAVIDSON, CLIFF	12044	0	-8525	20569
*	FOSTER, RICHARD	19504	0	0	19504
*	ELLIS, JOHNNY	15833	0	-3000	18833
*	ZAWACKI, JIM	10138	0	-7000	17138
*	SHULTZ, RICHARD	12363	0	-4700	17063
*	HUDSON, BILL	10536	0	-6500	17036
*	FINKELSTEIN, DAVID	351	228	-12648	12771
*	JACKO, JR. GEORGE	909	33	-10321	11197
*	KUBINA, EUGENE	9661	1	-1500	11160
*	BROWN, KAY	764	1	-10047	10810
*	BOYER, MARK	7132	0	-2000	9132
*	IVAN, IVAN	6652	0	0	6652

Post-election Surplus/Deficit Status
Alaska State House Candidates in the 1990 General Election

(Continued)

WON	CANDIDATE'S NAME	CASH ON HAND (12/31/91)	DEBTS	PERSONAL LOANS	SURPLUS(+) DEFICIT(-)
*	NAVARRE, MIKE	6248	0	0	6248
	WAGGONER, L. WAYNE	218	0	-6000	6218
	WALLIS, KAY	5810	1118	877	4814
*	BRUCKMAN, ELIZABETH	2245	0	-2200	4445
	BENNETT, BEV	4439	0	100	4339
*	LINCOLN, GEORGIANNA	3763	24	0	3759
*	TAYLOR, ROBIN	3422	0	0	3422
	TAYLOR, JOHN	4230	14	1158	3058
*	SHARP, BERT	2606	1	0	2605
*	PHILLIPS, RANDY	1988	0	0	1988
*	MACLEAN, EILEEN	315	0	-1500	1815
	SCOTT, MIKE	1317	0	0	1317
	AUSTERMAN, ALAN	738	0	0	738
	RYBACHEK, ROSE	1	1	-444	444
*	PHILLIPS, GAIL	359	0	-39	398
*	BAKER, LARRY	349	0	0	349
	JENKINS, C.E.	0	0	-242	242
*	CHOQUETTE, DAVE	83	0	-76	159
	THOMPSON,CLARENCE	507	0	358	149
*	MILLER, MICHAEL	0	0	0	0
	ARROWOOD, SAM	0	0	0	0
	GINSBURG, JOHN	957	0	1000	-43
	TUCKER, EDWARD	0	0	50	-50
	O'HARE, SEAN	544	0	600	-56
	SLOAN, LARRY	0	0	200	-200
	SARTAIN, RONALD	-266	0	0	-266
*	GRUENBERG, JR., MAX	-740	0	42	-782
	TERRY, KENNETH	110	0	1100	-990
	SMITH, DON	0	0	1185	-1185
	CRAWFORD, CATHERINE	62	0	1261	-1199
*	DAVIS, BETTYE	1365	2700	0	-1335
	O'REILLY, MARJORIE	200	0	1562	-1362
	YOUNG, PAUL	1	1448	0	-1447
	WILLIAMS, JR. BILLY	0	0	1471	-1471
	PEIRCE, R. MERRICK	100	0	1691	-1591

Post-election Surplus/Deficit Status
Alaska State House Candidates in the 1990 General Election

(Continued)

WON	CANDIDATE'S NAME	CASH ON HAND (12/31/91)	DEBTS	PERSONAL LOANS	SURPLUS(+) DEFICIT(-)
	ERIKSSON, CURTIS	0	0	1866	-1866
*	HANLEY, MARK	418	0	2730	-2312
	YOUNG, EDWARD	66	1000	2152	-3086
	ASNEY, PAT	0	0	3092	-3092
	SPOHNHOLZ, ANN	30	4114	0	-4084
*	CARNEY, PATRICK	350	936	3757	-4343
	FRISBY, PERCY	436	0	5053	-4617
*	MARTIN, TERRY	57	-1	5134	-5076
*	DAVIS, CHERI	519	0	5600	-5081
	WILSON, LYDIA	0	1570	3531	-5101
*	MILLER, MARY	225	0	6106	-5881
	CHENHALL, DON	2	0	6681	-6679
*	MACKIE, JERALD	4507	0	11433	-6926
*	KOPONEN, NIILO	32	0	6464	-6432
*	PARNELL, KEVIN	501	6598	3047	-9134
	DICKEY, CHARLES	0	0	9400	-9400
	JOHN, RUBY	0	0	10994	-10994
	WILSON, ROD	0	0	13394	-13394
*	MOYER, THOMAS	1885	0	15500	-13615
	BABCOCK, TUCKERMAN	1185	2827	12069	-13731
	RAHOI, URBAN	151	3111	17800	-20760
	ARLINGTON, JIM	512	0	21710	-21198
	EAGLE, FRANKLIN	371	0	24807	-24436
	SANDERS, JERRY	28	16100	13814	-29886
	GARRISON, LIN	-174	0	56141	-56315

	Total (77) House candidates in General	392203	41615	161109	189276
	Average House candidate in General	5028	536	2322	2170
	Average winning House candidate in General	9015	256	672	8087
	Avg unsuccessful House candidate in General	594	824	5490	-5720

DEC 16 1991

7-LS1064\D.1
Gaguine
04/22/91

AMENDMENT

OFFERED IN THE SENATE BY SENATOR COLLINS

TO: SB 243

Page 7, following line 21:

Insert a new bill section to read:

"* **Sec. 13.** AS 15.58.030 is amended by adding a new subsection to read:

(h) A candidate, or a person on behalf of a candidate, submitting material under this section shall swear that factual statements contained in the material are true to the best of the candidate's or person's knowledge. A candidate or person who knowingly swears falsely is guilty of perjury under AS 11.56.200."

Renumber the following bill section accordingly.

HOUSE BILL NO. 74

IN THE LEGISLATURE OF THE STATE OF ALASKA

SEVENTEENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE MARTIN

Introduced: 1/24/91
Referred: State Affairs, Judiciary

A BILL

FOR AN ACT ENTITLED

"An Act requiring that factual material filed for inclusion in the election pamphlet be certified as true."

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

*** Section 1.** AS 15.58.030 is amended by adding a new subsection to read:

(h) A candidate, or a person on behalf of a candidate, submitting material under this section shall swear that factual statements contained in the biographical material are true to the best of the candidate's or person's knowledge. A candidate or person who knowingly swears falsely is guilty of perjury under AS 11.56.200.