

855

SHESS

SB 40

-

SB 48

TELEGRAM
HQA ALASKA COMMUNICATIONS, INC.
PHONE: 586-6440
JUNEAU, ALASKA 99801

02145 PPM ANCHORAGE ALASKA 15 03-16 0435P AST
PMS SEN GLENN HACKNEY

JUN

I SUPPORT SB495

NANCIE P NICHOLAS 4227 JAMES DR ANCHORAGE ALASKA 99504

TELEGRAM

HQA ALASKA COMMUNICATIONS, INC.
PHONE: 586-6440
JUNEAU, ALASKA 99801

JUN 17 12 1 23

02207 PPM ANCHORAGE AK 15 3-16 920P AST
PMS HON SEN HACKNEY

JUN

REGARDING SENATE BILL 495

I WOULD URGE YOUR SUPPORTING THIS BILL

ROBERT L MERRILL

3909 DUNSMUIR CT

ANCHORAGE AK 99504

TELEGRAM

HCA ALASKA COMMUNICATIONS, INC.
PHONE: 583-6440
JUNEAU, ALASKA 99901

1978 MAR 16 PM 5 28

02100 POM ANCHORAGE ALASKA 15 03-16 933A AST
PMS SENATOR GLENN HACKNEY
JUN
PLEASE SUPPORT SB495 PARENTS ACCESS TO ALL MATERIALS
MYRNA DIAL 1533 NUNAKA DR ANCHORAGE 99504

TELEGRAM

HCA ALASKA COMMUNICATIONS, INC.
PHONE: 586-6440
JUNEAU, ALASKA 99901

1978 MAR 16 PM 5 28

02105 POM ANCHORAGE ALASKA 15 03-16 1325 AST
PMS SENATOR GLENN HACKNEY
JUN
WE SUPPORT PARENTS RIGHT BILL 495. ALSO YOUR ABORTION
CONSENT BILL 245 CAN WE HELP
SUE AND DOUG BROWN 7733 HONEYSUCKLE ANCHORAGE 99502

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.
PHONE: 581 6440
JUNEAU, ALASKA 99601

02013 P0M ANCHORAGE ALASKA 15 03-15 1136A AST
PMS SENATOR GLENN HACKNEY

JUN

MEMBERS PEOPLE FOR BETTER EDUCATION URGE AFFIRMATIVE COMMITTEE
SUPPORT ON SB495 PARENTS RIGHTS ACT
MARROYCE HALL CHAIRMAN PEOPLE FOR BETTER EDUCATION

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.
PHONE: 581-6440
JUNEAU, ALASKA 99601

02034 P0M ANCHORAGE ALASKA 15 03-15 1105A AST
PMS SENATOR GLENN HACKNEY

JUN

I URGE YOU TO GET SB495 PARENTS RIGHTS BILL OUT OF
COMMITTEE AND PASSED

MR AND MRS ALVIN SYREN BOX 3578 ANCHORAGE 99531

TELEGRAM
AKA ALASKA COMMUNICATIONS
PHONE: 334-6440
JUNEAU, ALASKA 99801
JUN 15 PM 2 56

02023 POM ANCHORAGE ALASKA 15 03-15 1134A AST

PMS SENATOR GLENN HACKNEY

JUN

STRONGLY SUPPORT PASSAGE OF SB495 PARENTAL RIGHTS ACT

DON DIVENS 5713 RADCLIFFE DR ANCHORAGE AK 99504

ALASKA COMMUNICATIONS
PHONE: 334-6440
JUNEAU, ALASKA 99801

02233 POM ANCHORAGE AK 15 03-15 230P AST

PMS SENATOR GLENN HACKNEY

JUNEAU AK

STRONGLY SUPPORT PASSAGE OF SB495 PRESENT EDUCATIONAL

TRENDS HAVE AROUSED MUCH PARENT CONCERN

ALYCE HANLEY

4007 BRENTWOOD CIR

ANCHORAGE AK 99502



HYDABURG CITY SCHOOL

HYDABURG, ALASKA, PRINCE OF WALES ISLAND 99922

March 28, 1978

File

Glenn Hackney
Senator
Chairman
Health, Education and Social Services
Pouch V
Mail Stop 3100
Juneau, Alaska 99801

Dear Mr. Hackney

I object in the negative to the information introduced with Senate Bill No. 495.

On one hand the intent as expressed in the Purpose (Sec. 14.30.450 is justifiable. However in reality the inclusion of Access to Instructional Material and Programs (Sec. 14.30.460) would be feasible if the State of Alaska through an appropriate appropriation of the budget would purchase for every school district at cost, all the educational materials published in the United States, since we draw literally from every reasonable source to teach. It would be hopeful that the appropriation would include the many file cabinets to accomodate the vast numbers of educational publishings.

Secondly, please clarify what is stated as "personality or adjustment," line 27.

Aside from the mentioned glaring inconsistencies- I feel that Senate Bill No. 495 is almost adequate.

I therefore object to the passage of this bill,

Sincerely,

A handwritten signature in cursive script, reading "Sasha I. Sobcleff".

Sasha I, Sobcleff
Social Studies Department

SIS:jw

SB

41

COMMITTEE REPORT
SENATE

1/16/79

FURTHER: Judiciary

FINALE - 1/16/79

Date: _____

Mr. President:

The Committee on HEALTH, EDUCATION & SOCIAL SERVICES has had SB 41

relating to exemption from income tax for senior citizens

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- do pass with attached amendments(s)
- replace with CS for _____ same title
 new title
- and recommends _____
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

Boyer

J. Johnson

Henry H. Sawyer

CHAIRMAN

A M E N D M E N T

OFFERED IN THE SENATE:

BY: SENATE HESS

To: _____ SENATE BILL No. SB 41

HOUSE BILL No. _____

PAGE: 1

LINE: 16

line 16: after "years" delete "," and insert ", provided that only one exemption may be claimed by a married couple filing jointly or separately."

A M E N D M E N T

OFFERED IN THE SENATE:

By: SENATE HESS

To: _____ SENATE BILL No. SB 41

HOUSE BILL No. _____

PAGE: 1

LINE: 12

line 12: change "65" to "62"

SB #41 "An Act relating to ^{S. HESS 79-80} ~~the~~ ~~provision~~
from Income Tax for Senior Citizens"
By Bradley

Introduced 1-16-79
Logged 1-16-79
Referrals Judiciary - Finance
Comm. Meeting 2-14-79
" Act in - passed with amendments

Notified Sen Bradley
Dore Kall
Revenue Dept
Office on Aging

AMENDMENT

Line 16 , provided that only one exemption may be claimed by
a married couple filing jointly or separately.

How about ~~state~~ an age of 62 for
retirement?

and would it do that pass

and consumer
72-73 5.9 Index
73-74 13.1
74-75 12.4
75-76 7.6
76-77 7.7
77-78 8.5

Dorel Hull

Important of mental health to those who have to worry about
Suggests \$10,000 exemption and 15 year residency

Tary Jenkins

Dan Platnick

6866 checks sent out last month
Est. 7200-7300 persons on rolls

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.

PHONE: 896-6442

#

02149 NL TDA FAIRBANKS ALASKA 50 02-13 820P JOSEAU, ALASKA 99602

PMS SEN GLENN HACKNEY

1979 FEB 14 AM 1 01

JUN

WE OF THE FAIRBANKS LABOR CHAPTER OF THE NATIONAL COUNCIL OF
SENIOR CITIZENS REQUEST YOUR SUPPORT OF SB41. HOPE THAT YOU CAN
URGE OTHERS TO SEE IT OUR WAY ALSO. SINCERELY

ALFRED W WHITSETT, PRESIDENT N.C.S.C.

804 LAKEVIEW FAIRBANKS AK 99701

*Make
copies
for committee*

LA 11 1167 11.47 JA01 0015 12.18 02/13/79

TO SENATORS HACKNEY AND BRADLEY

FROM EDNA ADRIAN
GRAY PANTHERS
1280 E 17TH, APT. 336
ANCHORAGE AK 99501

276-2886

"URGE FAVORABLE CONSIDERATION OF SB 41 - ALASKA INCOME TAX
EXEMPTION FOR SENIOR CITIZENS."

GD EOM/

BLANK AND COPY BUSINESS FORMS, INC.

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.

PHONE: 606-8442

JUNEAU, ALASKA 99802

1979 FEB 13 PM 12 30

02005 ANCHORAGE AK 25 02-13 1402A AST

PMS SENATOR GLEN HACKNEY, CHAIRMAN HEALTH AND SOCIAL SVCS COMM

0497
RM 105 SENATE BLDG

JUNEAU AK

OPAG URGES PASSAGE OF SENATE BILL 41 WHICH PROVIDES FOR ALASKA
INCOME TAX EXEMPTION UP TO DLRS10,000 FOR RESIDENTS OF 65 YEARS
OF AGE.

OLDER PERSONS ACTION GROUP INC.

TELEGRAM

ALASKA ALASKA COMMUNICATIONS, INC.

PHONE: 583-6442

JUNEAU, ALASKA 99802

#

02645 POM TDA FAIRBANKS ALASKA 15 02-13 8352

1979 FEB 14 AM 1 01

PMS SEN GLENN HACKNEY

JUN

DEAR SENATOR WE THE MEMBERS OF TEAMSTERS RETIREES CLUB LOCAL 959
REQUEST YOUR SUPPORT OF SB41

W G ACKERMAN PRESIDENT RETIREES CLUB 1170 COPPETT

FAIRBANKS

2/14/79

MEMO

TO: SEN HACKNEY

FROM: PAUL *Paul*

I spoke with Gary Jenkins, Director, Audit Division, Dept. of Rev, this morning re: SB 41 - exempting \$10,000 income from AK income tax for those 65 years and over, if they meet the residency requirement.

The language in the bill that threw me a little was the verbage "who has continuously maintained a domicile". It doesn't say the individual has to reside in the state but it says instead "continuously maintained a domicile". I was curious as to whether a person moving outside but still maintained a residence in the state would be eligible. Jenkins said that if the guy moved out and is living down south 12 months out of the year, they would consider him as moving his domicile and would not be eligible for exemption. This would particularly apply if the guy is residing outside renting property in the state. In this case, Jenkins said the guy would not be residing (domiciling) in the state and would be taxed accordingly. He said, however, where an individual was just going outside three or four months of the year, then they would have no problem with a person like that being eligible under this bill. However, it might be a good idea that they define "continuously maintained a domicile" as it applies to this bill.

Also, I ask him to give me a ball park figure on the number of people this bill would affect and he said he doesn't have the "foggiest." Usually, he said, he doesn't mind tossing out a ball park figure, but in this case he just doesn't know.

introduced: 1/16/79
Referred: Health, Education
& Social Services and
Judiciary

1 IN THE SENATE

BY BRADLEY

2 SENATE BILL NO. 41

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to exemption from the income tax for
7 senior citizens; and providing for an effective date."

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

9 * Section 1. AS 43.20.031(b) is amended by adding a new paragraph to
10 read:

11 (4) \$10,000 of the gross income as defined in sec. 61 of the
12 Internal Revenue Code of a person who is 65 years of age or older who
13 has continuously maintained a domicile in the territory or state for 25
14 years, or who has intermittently maintained a domicile in the territory
15 or state for a cumulative total of 35 years with no period of absence
16 longer than two years.

17 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
18 070(c) and is retroactive to January 1, 1979.

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TO: R. D. Stevenson
Special Assistant
Department of Revenue

DATE: February 8, 1979

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: Senate Bill No. 41

The proposed bill would exempt \$10,000 of gross income from Alaska income tax of an individual 65 years of age or older who meets the domicile test stated in the bill. There are several points which I think the Legislature should consider in dealing with this proposal. First, the way it is currently structured, if a husband and wife were age 55 and over and both meet the domiciliary requirements, it would appear that they could exempt up to \$20,000 of income from the individual income tax.

In its deliberations, I think the Legislature should also consider the tax benefits which are already provided to the elderly either through the Internal Revenue Code or by Alaska Statutes. These benefits include such things as, (1) the elderly tax credit, which for Alaska purposes has an effective rate of 2.4% of applicable income; (2) the recently enacted \$100,000 capital gain exemption from the sale of a residence for those age 55 and over; (3) the elderly currently receive the Alaska longevity bonus which is tax free for Alaska purposes; (4) any qualified pensions and annuities currently received by the elderly are exempt from Alaska taxation; (5) the recently enacted \$100 individual tax credit would operate to exempt up to \$12,500, of gross income which would normally be taxable, from being taxed.

Obviously, this is a question of public policy on which the Legislature must decide. There would appear, however, to be a question whether this additional exemption from tax is really necessary.

STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

JAY S. HAMMOND, GOVERNOR

POUCH 5 - JUNEAU 99811

February 9, 1979

The Honorable Glenn Hackney
Chairman
Senate Health, Education and
Social Services Committee
Room 105 - Assembly Building
Juneau, Alaska

Re: Senate Bill No. 41

Dear Senator Hackney:

Senate Bill No. 41, an Act relating to exemption from the income tax for senior citizens, was introduced in the Senate on January 16, 1979 and was referred to the Senate Health, Education and Social Services and Judiciary Committees. The bill was given a further referral to the Senate Finance Committee on January 18, 1979.

For the consideration of the Senate Health, Education and Social Services Committee, I am enclosing a copy of a Fiscal Note prepared by Mr. Gary Jenkins, Director, Audit Division, Department of Revenue concerning the proposed legislation.

Sincerely,



R. D. Stevenson
Special Assistant

cc: The Honorable Robert Ziegler
Chairman
Senate Judiciary Committee

The Honorable John C. Sackett
Chairman
Senate Finance Committee

John Messenger
Deputy Commissioner
Department of Revenue

Gary Jenkins, Director
Audit Division
Department of Revenue

FISCAL NOTE

I. REQUEST

Bill/Resolution No. Senate Bill No. 41
 Title An Act relating to exemption from the income tax for senior citizens
 Requested by Health, Education & Social Services and Judiciary Committees. Date 2/8/79

II. FISCAL DETAIL

Agency Affected Revenue
 Program Category Affected Fiscal Services
 BRU, Program, or Subprogram(s) Affected Audit Division

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars) None

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

TOTAL

FUNDING (Thousands of Dollars) None

| | | | | | | |
|-----------------------------|--|--|--|--|--|--|
| GENERAL FUND | | | | | | |
| FEDERAL FUNDS | | | | | | |
| OTHER (Specify Fund Source) | | | | | | |
| | | | | | | |

POSITIONS None

| | | | | | | |
|-----------|--|--|--|--|--|--|
| FULL TIME | | | | | | |
| PART TIME | | | | | | |
| TEMPORARY | | | | | | |

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

See attached memo to R. D. Stevenson dated 2/8/79

IV. DATE February 8, 1979 PREPARED BY *Harvey*
 AGENCY Department of Revenue, Audit Division
 PHONE 465-2320
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

MEMORANDUM

TO: R. D. Stevenson
Special Assistant
Department of Revenue

DATE: February 8, 1979

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: Senate Bill No. 41

The proposed bill would exempt \$10,000 of gross income from Alaska income tax of an individual 65 years of age or older who meets the domicile test stated in the bill. There are several points which I think the Legislature should consider in dealing with this proposal. First, the way it is currently structured, if a husband and wife were age 65 and over and both meet the domiciliary requirements, it would appear that they could exempt up to \$20,000 of income from the individual income tax.

In its deliberations, I think the Legislature should also consider the tax benefits which are already provided to the elderly either through the Internal Revenue Code or by Alaska Statutes. These benefits include such things as, (1) the elderly tax credit, which for Alaska purposes has an effective rate of 2.4% of applicable income; (2) the recently enacted \$100,000 capital gain exemption from the sale of a residence for those age 55 and over; (3) the elderly currently receive the Alaska longevity bonus which is tax free for Alaska purposes; (4) any qualified pensions and annuities currently received by the elderly are exempt from Alaska taxation; (5) the recently enacted \$100 individual tax credit would operate to exempt up to \$12,500, of gross income which would normally be taxable, from being taxed.

Obviously, this is a question of public policy on which the Legislature must decide. There would appear, however, to be a question whether this additional exemption from tax is really necessary.

overpayment resulting from the application of the preceding sentence."

Sec. 62. Adjusted gross income defined.

For purposes of this subtitle, the term "adjusted gross income" means, in the case of an individual, gross income minus the following deductions:

(1) Trade and business deductions. The deductions allowed by this chapter (other than by part VII of this subchapter) which are attributable to a trade or business carried on by the taxpayer, if such trade or business does not consist of the performance of services by the taxpayer as an employee.

(2) Trade and business deductions of employees.

(A) Reimbursed expenses. The deductions allowed by part VI (sec. 161 and following) which consist of expenses paid or incurred by the taxpayer, in connection with the performance by him of services as an employee, under a reimbursement or other expense allowance arrangement with his employer.

(B) Expenses for travel away from home. The deductions allowed by part VI (sec. 161 and following) which consist of expenses of travel, meals, and lodging while away from home, paid or incurred by the taxpayer in connection with the performance by him of services as an employee.

(C) Transportation expenses. The deductions allowed by part VI (sec. 161 and following) which consist of expenses of transportation paid or incurred by the taxpayer in connection with the performance by him of services as an employee.

(D) Outside salesmen. The deductions allowed by part VI (sec. 161 and following) which are attributable to a trade or business carried on by the taxpayer, if such trade or business consists of the performance of services by the taxpayer as an employee and if such trade or business is to solicit, away from the employer's place of business, business for the employer.

(3) Long-term capital gains. The deduction allowed by section 1202.

(4) Losses from sale or exchange of property. The deductions allowed by part VI (sec. 161 and following) as losses from the sale or exchange of property.

(5) Deductions attributable to rents and royalties. The deductions allowed by part VI (sec. 161 and following), by section 212 (relating to expenses for production of income), and by section 611 (relating to depletion) which are attributable to property held for the production of rents or royalties.

(6) Certain deductions of life tenants and income beneficiaries of property. In case of a life tenant of property, or an income beneficiary of property held in trust, or an heir, legatee, or devisee of an estate, the deduction for depreciation allowed by section 167 and the deduction allowed by section 611.

(7) Pension, profit-sharing, annuity, and bond purchase plans of self-employed individuals. In the case of an individual who is an employee within the meaning of section 401(c)(1), the deductions allowed by section 404 and section 405(c) to the extent attributable to contributions made on behalf of such individual.

(8) Moving expense deduction. The deduction allowed by section 217.

(9) Pension, etc., plans of electing small business corporations. The deduction allowed by section 1379(b)(3).

(10) Retirement savings. The deduction allowed by

section 219 (relating to deduction of certain retirement savings) and the deduction allowed by section 220 (relating to retirement savings for certain married individuals).

(11) Certain portion of lump-sum distributions from pension plans taxed under section 402(e).—The deduction allowed by section 402(e)(3).

(12) Penalties forfeited because of premature withdrawal of funds from time savings accounts or deposits.—The deductions allowed by section 165 for losses incurred in any transaction entered into for profit, though not connected with a trade or business, to the extent that such losses include amounts forfeited to a bank, mutual savings bank, savings and loan association, building and loan association, cooperative bank or homestead association as a penalty for premature withdrawal of funds from a time savings account, certificate of deposit, or similar class of deposit.

(13) Alimony. The deduction allowed by section 215.

In '76, P.L. 94-455, Sec. 502(a), added para. (a)(13), for tax yrs. begin. after '76.

—P.L. 94-455, Sec. 1531(b)(1), added "and the deduction allowed by section 220 (relating to retirement savings for certain married individuals)" after "(relating to deduction of certain retirement savings)" in para. (a)(10), for tax yrs. begin. after '76.

—P.L. 94-455, Sec. 1901(a)(8), redesignated para. (a)(11) as added by Sec. 6(a) of P.L. 93-483, as para. (a)(12), for tax yrs. begin. after '76.

—P.L. 94-455, Sec. 1901(a)(9), substituted "trade or business, to the extent" for "trade or business to the extent" in para. (a)(12), as redesignated by Sec. 1901(a)(8) of this Act, for tax yrs. begin. after '76.

In '74, P.L. 93-483, Sec. 6(a) added para. (11), titled "Penalties forfeited because of premature withdrawal of funds from time savings accounts or deposits", effective with respect to tax yrs. begin. after 12/31/72.

In '74, P.L. 93-406, Sec. 2002(a)(2) added subsec. (10), effective for tax yrs. begin. after 12/31/74.

—P.L. 93-406, Sec. 2005(c)(9) added subsec. (11), effective with respect to distributions or payments made after '73, in tax yrs. begin. after '73.

In '69, P.L. 91-172, Sec. 531(b), added para. (9), for tax yrs. of electing small business corporations begin. after 12/31/70.

In '64, P.L. 88-212 added par. (8) for expenses incurred after '63, in tax yrs. end. after '63.

In '62, P.L. 87-192 added par. (7), for tax yrs. begin. after '62.

Sec. 63. Taxable income defined.

(a) Corporations.

For purposes of this subtitle, in the case of a corporation, the term "taxable income" means gross income minus the deductions allowed by this chapter.

(b) Individuals.

For purposes of this subtitle, in the case of an individual, the term "taxable income" means adjusted gross income—

(1) reduced by the sum of—

(A) the excess itemized deductions, and

(B) the deductions for personal exemptions provided by section 151, and

(2) increased (in the case of an individual for whom an unused zero bracket amount computation is provided by subsection (c)) by the unused zero bracket amount (if any).

(c) Excess itemized deductions.

For purposes of this subtitle, the term "excess itemized deductions" means the excess (if any) of—

(1) the itemized deductions, over

(2) the zero bracket amount.

his federal income tax return and of a recomputation of tax or determination of deficiency (whether with or without assessment). A full statement of the facts shall accompany this notice. The notice shall be filed within 60 days after the final determination of the modification, recomputation or deficiency, and the taxpayer shall pay the additional tax or penalty under this chapter. For purposes of this section, a final determination shall mean the time that an amended federal return is filed or a notice of deficiency or an assessment is mailed to the taxpayer by the Internal Revenue Service, except that in no event will there be a final determination for purposes of this section until the taxpayer has exhausted his rights of appeal under federal law.

(e) The department may credit or refund overpayments of taxes, taxes erroneously or illegally assessed or collected, penalties collected without authority, and taxes that are found unjustly assessed or excessive in amount, or otherwise wrongfully collected. The department shall set limitations, specify the manner in which claims for credits or refunds are made, and give notice of allowance or disallowance. When a refund is allowed to a taxpayer, it shall be paid out of the general fund on a warrant issued under a voucher approved by the department. (§ 7 ch 115 SLA 1949; am § 2 ch 132 SLA 1951; am § 4 ch 5 SLA 1953; am § 2 ch 169 SLA 1972; am § 3 ch 70 SLA 1975)

Effect of amendment. — The 1975 amendment so changed this section as to make a detailed comparison impracticable.

Delegation of legislative authority valid. — The legislative authority conferred by this section appears to be within the test laid down in *Bowles v. Willingham*, 321 U. S. 503, 64 S. Ct. 641, 88 L. Ed. 892 (1944), in which the administrator of the Office of Price Administration was empowered to fix maximum rents which, in his judgment, would be generally fair and equitable in any defense rental area whenever in his judgment that action was necessary or proper in order to effectuate the purposes

of the act, and further empowered to make adjustments for such relevant factors as he may determine and deem to be of general applicability, and to provide for such adjustments and reasonable exceptions as in his judgment are necessary and proper in order to effectuate the purposes of the act. *Alaska S.S. Co. v. Mullaney*, 12 Alaska 433, 84 F. Supp. 561 (D. Alas. 1949), *aff'd*, 12 Alaska 594, 180 F.2d 805 (9th Cir. 1950).

Quoted in *Hickel v. Stevenson*, Sup. Ct. Op. No. 351 (File No. 624), 416 P.2d 236 (1966).

Am. Jur. 2d reference. — 71 Am. Jur. 2d, State and Local Taxation, § 589.

Sec. 43.20.031. Taxable income of residents; deductions; exemptions. (a) The taxable income of a resident of the state is his entire taxable income as defined in § 63 of the Internal Revenue Code with the following modifications:

(1) a taxpayer whose income includes a cost-of-living allowance which is exempt from federal income tax shall determine and include that amount as part of his income as if the cost-of-living allowance were not exempt;

(2) the benefits allowed to taxpayers under Internal Revenue Code §§ 1301 — 1307, as amended, are allowed only to taxpayers who have been residents of the state for the full base period as well as for the

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16 P.2d 236

Am. Jur. 2d,
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computation year as defined in these sections; the commissioner shall adopt regulations governing benefits under these sections of federal law allowable to spouses eligible to file a joint Alaska return for the computation year when one spouse has not been a resident of Alaska for the full base period;

(3) the benefits of nonrecognition of gain on the sale or exchange of certain property under §§ 1031, 1033 and 1034 of the Internal Revenue Code (26 U.S.C. §§ 1031, 1033 and 1034) are allowed only to taxpayers who purchase or exchange the property within the state, except that the benefits of § 1034 shall be allowed regardless of the location of the property for taxpayers who have attained the age of 65 on or before the time of the purchase or exchange.

AS 43.20.031(b)

(b) The following exemptions are allowed in computing taxable income under this section:

(1) service pay received by members of the armed forces of the United States or auxiliary branches of the armed forces;

(2) pensions and annuities received from qualified plans approved under §§ 401 — 415 of the Internal Revenue Code (26 U.S.C. §§ 401 — 415) as amended;

(3) income of a person derived from the sale of halibut taken from waters outside the territorial limits of the state and regulated by an international body or treaty organization if the person selling halibut in the state which is taken from outside the territorial limits of the state executes and submits to the department within 30 days after each sale a separate exemption certificate on a form approved by the department and the attorney general.

(c) In computing the tax under this chapter, the taxpayer is not entitled to deduct any taxes based on or measured by net income.

(d) Banks and savings and loan associations chartered by the federal government or the state are exempt from income tax under this chapter.

(e) An affiliated group of corporations may make or the commissioner may require them to make a consolidated or combined return for the taxable year in place of separate returns. For purposes of calculating the amount of tax payable by the group under a consolidated filing, Internal Revenue Code §§ 1501 — 1552, as amended, apply.

(f) A natural person is entitled to a tax credit not to exceed \$50 for the amount of political campaign contributions made within the tax year, including but not limited to a contribution or gift to a person or organization for use exclusively (1) for political campaigns for candidates for President or Vice President of the United States, whether or not they will be voted on in a primary election in Alaska; United States senator from Alaska; United States representative from Alaska; governor or lieutenant governor of Alaska; the Alaska legislature; delegate to an Alaska constitutional convention; electoral confirmation as a judge or justice of a court in Alaska; and municipal office in Alaska; (2) for groups seeking to influence the outcome of a ballot proposition

or question; or dues to a nonprofit organization organized primarily for the purpose of influencing elections. The credit allowed by this subsection is in place of the credit allowed by § 41 of the Internal Revenue Code and the deduction allowed by § 218 of the Internal Revenue Code for contribution to candidates for public office.

(g) A person who wilfully makes and subscribes to a certificate referred to in (b) (3) of this section which is not true and correct as to every material fact is punishable by a fine of not more than \$10,000, or by imprisonment for not more than five years, or by both.

(h) A taxpayer who purchases an entry permit under AS 16.43 in carrying on a trade or business is entitled to a deduction of the amount of the price paid during the tax year as if it were allowable under § 162 of the Internal Revenue Code (26 U.S.C. § 162). (§ 5 ch 70 SLA 1975; am §§ 3 — 5 ch 125 SLA 1976; am § 8 ch 73 SLA 1977; am § 6 ch 133 SLA 1977)

→ Cross reference. — As to disclosure of contributions, see AS 24.45.121.

Effect of amendments. — The 1976 amendment added paragraph (3) to subsection (a), rewrote paragraph (2) of subsection (b), and substituted "any taxes based on or measured by net income" for "from the adjusted gross income state income taxes" at the end of subsection (c).

The first 1977 amendment added subsection (h).

The second 1977 amendment, in the first sentence of subsection (f), inserted the item designations, inserted the language beginning "for candidates for President or

Vice-President" and ending "municipal office in Alaska" in present item (1), and inserted "for groups seeking to influence the outcome of a ballot proposition or question" in present item (2).

Editor's note. — Section 1, ch. 115, SLA 1977, provides: "For purposes of AS 43.20.031 for tax years before January 1, 1976, an individual is taxable on his entire income as defined in that section except that income does not include wages earned outside the United States."

Am. Jur. 2d reference. — 71 Am. Jur. 2d. State and Local Taxation, § 518 et seq.

Sec. 43.20.035. Taxable income of nonresidents and part-year residents. (a) The taxable income of nonresidents or part-year residents of this state is taxable income as determined under § 31 of this chapter when attributable to sources in the state as provided in § 40 of this chapter with the following adjustments:

(1) a nonresident or part-year resident who claims the standard deduction as defined in Internal Revenue Code § 141 is allowed the deduction in the proportion provided in (b) of this section;

(2) a nonresident or part-year resident is entitled to claim the personal exemptions as defined in § 151 of the Internal Revenue Code in the proportion provided in (b) of this section;

(3) a nonresident or part-year resident who itemizes deductions is allowed a deduction for those items deductible under the Internal Revenue Code which arise from sources in the state.

(b) The ratio for prorating allowed by this section is the taxpayer's adjusted gross income from Alaska sources divided by the taxpayer's adjusted gross income from all sources. The ratio may not exceed 100 per cent. The adjusted gross income for purposes of this subsection

TELEGRAM

RCA ALASKA COMMUNICATIONS INC.

PHONE: 586-6442

JUNEAU, ALASKA 99802

1979 FEB 13 PM 4 32

02045 POM ANCHORAGE ALASKA 15 02-13 928A AST

PMS SENATOR HACKNEY CHAIRMAN HEALTH AND SOCIAL SERVICES COMMITTEE

JUNEAU **0506**

URGE PASSAGE OF SB41 PROVIDING INCOME TAX EXEMPTION FOR SENIORS

LORENA SHOWERS PRESIDENT ANCHORAGE CHAPTER AMERICAN ASSN OF

RETIRED PERSONS POBOX 1978 ANCHORAGE 99510

BLANK MOORE BUSINESS FORMS, INC. F

FD FORM

"URGE FAVORABLE CONSIDERATION OF SR 41 - ALASKA INCOME TAX EXEMPTION FOR SENIOR CITIZENS."

276-2886

FROM EDNA ADRIAN
GRAY PARTNERS
1280 E 17TH AVE. 336
ANCHORAGE AK 99501

TO SENATORS HACKNEY AND BRADLEY

MAIL 1167 11.47 JAN 0015 12.18 02/13/79

STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

JAY S. HAMMOND, GOVERNOR

POUCH 5 - JUNEAU 99811

February 9, 1979

The Honorable Glenn Hackney
 Chairman
 Senate Health, Education and
 Social Services Committee
 Room 105 - Assembly Building
 Juneau, Alaska

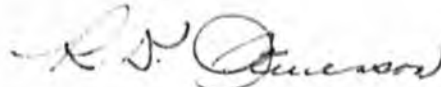
Re: Senate Bill No. 41

Dear Senator Hackney:

Senate Bill No. 41, an Act relating to exemption from the income tax for senior citizens, was introduced in the Senate on January 16, 1979 and was referred to the Senate Health, Education and Social Services and Judiciary Committees. The bill was given a further referral to the Senate Finance Committee on January 18, 1979.

For the consideration of the Senate Health, Education and Social Services Committee, I am enclosing a copy of a Fiscal Note prepared by Mr. Gary Jenkins, Director, Audit Division, Department of Revenue concerning the proposed legislation.

Sincerely,



R. D. Stevenson
 Special Assistant

cc: The Honorable Robert Ziegler
 Chairman
 Senate Judiciary Committee

The Honorable John C. Sackett
 Chairman
 Senate Finance Committee

John Messenger
 Deputy Commissioner
 Department of Revenue

Gary Jenkins, Director
 Audit Division
 Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. Senate Bill No. 41
 Title An Act relating to exemption from the income tax for senior citizens
 Requested by Health, Education & Social Services and Date 2/8/79
Judiciary Committees.

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
 Program Category Affected _____ Fiscal Services _____
 BRU, Program, or Subprogram(s) Affected Audit Division
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)
EXPENDITURES (Thousands of Dollars) None

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

TOTAL

FUNDING (Thousands of Dollars) None

| | | | | | | |
|-----------------------------|--|--|--|--|--|--|
| GENERAL FUND | | | | | | |
| FEDERAL FUNDS | | | | | | |
| OTHER (Specify Fund Source) | | | | | | |
| | | | | | | |

POSITIONS None

| | | | | | | |
|-----------|--|--|--|--|--|--|
| FULL TIME | | | | | | |
| PART TIME | | | | | | |
| TEMPORARY | | | | | | |

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

See attached memo to R. D. Stevenson dated 2/8/79

IV. DATE February 8, 1979 PREPARED BY
 AGENCY Department of Revenue, Audit Division
 PHONE 465-2320
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

SB

48

SB #5 HERK 7A-80
48 An act establishing a
trust

By: Bradley

Introduced 1-16-79

Logged 1-16-79

Referred Finance
Comm. meeting 2-21-79
Comm. action held

notified

herein F/N herein
memo from Gary Robins

Notified
Letter Mr. Heren 6-17-80
Gary Robins (Dept of Fed. Asset Dir.)
Sen Bradley

2/20/79

01 0238 15.29 JA01 0018 15.30 93/21/79

TO: SENATE HESS COMMITTEE (HACKNEY, FERGUSON, COLLETTA, FAHRENKAMP,
STURGULENSKI)

FROM: ANN HELEN WEBB (PSYCHOLOGIST EMPLOYED IN FAIRBANKS)
117-2 BRIGHAM WAY, FAIRBANKS, AK 99701
479-5798 (HOME) 452-1575 (WORK)

RE: SB 48

MESSAGE: I STRONGLY SUPPORT THIS BILL. I HAVE A ELEMENTARY SCHOOL AGE
DAUGHTER AND WOULD PREFER TO CHOOSE HER SCHOOL WITH THE KNOWLEDGE
THAT MY CHOICE IS NOT A FINANCIAL BURDEN. I AM WILLING TO PAY
LOCAL TAXES TO SUPPORT LOCAL SCHOOLS AND WOULD PREFER TO ENROLL
MY DAUGHTER IN PRIVATE SCHOOL WITH A TAX BREAK FOR MYSELF.

FBKS LIO/AW?EOM

STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

POUCH 5 - JUNEAU 99811

February 5, 1979

The Honorable Glenn Hackney
Chairman
Senate Health, Education & Social
Services Committee
Alaska State Legislature
Juneau, Alaska

Re: Senate Bill No. 48

Dear Senator Hackney:

Senate Bill No. 48, an Act establishing a tuition credit under the Alaska net income tax, was introduced in the Senate on January 16, 1979 and was referred to the Senate Health, Education & Social Services and Finance Committees.

For the consideration of the Senate Health, Education & Social Services Committee, I am enclosing a copy of a Fiscal Note prepared by Mr. Gary Jenkins, Director, Audit Division, Department of Revenue concerning the proposed legislation.

Sincerely,



R. D. Stevenson
Special Assistant

cc: The Honorable John C. Sackett
Chairman
Senate Finance Committee

John Messenger
Deputy Commissioner
Department of Revenue

Gary Jenkins, Director
Audit Division
Department of Revenue

STATE
of ALASKA


MEMORANDUM

TO: R. D. Stevenson
Special Assistant
Department of Revenue

DATE: February 1, 1979

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins 
Director
Audit Division

SUBJECT: Senate Bill No. 48

It is extremely difficult to estimate the actual dollar effect of the tuition credit proposed by SB 48 because of the almost total lack of information available regarding the number of students attending vocational schools and schools of higher education. In discussions with various personnel in the Department of Education, I was advised that last year's enrollment in private elementary and secondary schools in the state was 3,130 and that there is a possible 800 to 900 in other private schools on which they did not have information. The staff working with the higher education loan funds advised me there were approximately 3,000 students going to school on loans and they estimated that number could be as high as 50 percent of the total number of students going to schools of higher education. Last, I have assumed there are at least 1,000 students going to approved vocational schools.

Assuming there are 4,000 students in private elementary, and secondary schools, 1,000 in vocational schools, and 6,000 in schools of higher education, the total potential cost of this tuition credit would be \$5,500,000.

One serious problem I see with the bill is in the definition of "eligible educational institution". This definition states that it is a school which "meets accreditation or approval criteria established by the department by regulation". To allow us to effectively administer this law, if enacted, it is recommended that the requisite accreditation or approval criteria be specifically defined in the Statute or that they be established by the Department of Education rather than Revenue.

*Dept. by regulation/accreditation
could screen out every private
school they wished.*

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. Senate Bill No. 48
 Title An Act establishing a tuition credit under the AK net income tax
 Requested by Health, Education & Social Services and Date February 1, 1979
 Finance Committees

II. FISCAL DETAIL

Agency Affected Revenue
 Program Category Affected Fiscal Services
 BRU, Program, or Subprogram(s) Affected Audit Division
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars) None

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

TOTAL

FUNDING (Thousands of Dollars) None

| | | | | | | |
|-----------------------------|--|--|--|--|--|--|
| GENERAL FUND | | | | | | |
| FEDERAL FUNDS | | | | | | |
| OTHER (Specify Fund Source) | | | | | | |

POSITIONS None

| | | | | | | |
|-----------|--|--|--|--|--|--|
| FULL TIME | | | | | | |
| PART TIME | | | | | | |
| TEMPORARY | | | | | | |

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

See attached memo to R. D. Stevenson dated 2/1/79.

IV. DATE February 1, 1979 PREPARED BY *Sam L. ...*
 AGENCY Department of Revenue, Audit Division
 PHONE 475-2320
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

Petersburg Public Schools

D. W. Schultz, Superintendent

P. O. BOX 289

PETERSBURG, ALASKA 99833

March 14, 1979

Senator Hackney, Chairman
Health, Education, and Social
Services Committee
Alaska State Legislature
Juneau, Alaska

Dear Senator Hackney:

The Petersburg School Board strongly opposes SB 48 and the \$500.00 tax break for people enrolling their children in private and religious schools. We feel that this bill would erode financial support for the public schools and reduce the effectiveness of the programs now offered to the children of Alaska.

Thank you for your attention on this matter.

Sincerely,



Mike Dean, Pres.

cc: kep. Ernie Haugen

An Equal Opportunity Employer

ACCREDITED BY NORTHWEST ASSOCIATION OF SECONDARY AND HIGHER SCHOOLS

MEMBER: ALASKA SCHOOL BOARD ASSOCIATION

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

P.O. BOX 886
KODIAK, ALASKA 99615
TELEPHONE: (907) 486-3131

March 16, 1979

File

The Honorable Glen Hackney
Senate Finance Committee
Alaska State Senate
Pouch V State Capitol Bldg.
Juneau, Alaska 99811

Re: SB48 Educational Tuition Credit

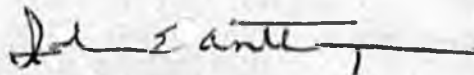
Dear Senator Hackney:

I oppose SB48 for both financial and philosophical reasons:

- (1) According to the information I have received, the fiscal impact of these tax credits would be \$5,000,000 in State revenue in a year when we can least afford it; and
- (2) This would support a dual-system of schools in the State. We are assuming our obligations to provide an education to all Alaskan students through one system, the public schools, and I do not feel that it would be appropriate for the State to support two systems.

Within the one State-supported school system we can and do provide a number of alternatives for students, and I feel we should continue these efforts and to rely on the local school boards to reflect community needs in their decision-making.

Sincerely,



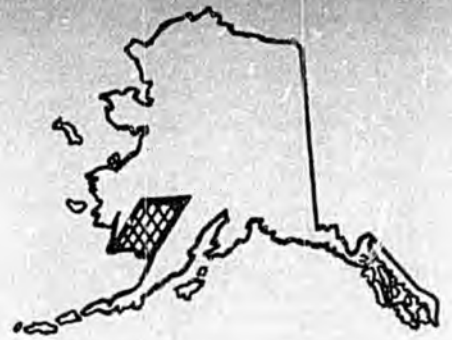
John E. Anttonen
Superintendent

/mke



Southwest Region Schools

P.O. Box 196
Dillingham, Alaska 99576
Phone (907) 842-5288



March 9, 1979

The Honorable Glenn Hackney, Chairman
Health, Education and Social Services Committee
Alaska Senate
Pouch V
Juneau, Alaska 99811

Dear Senator Hackney:

I am writing to express concern regarding Senate Bill 48, which would provide tuition tax credits. The loss of revenue to the State resulting from passage of SB 48 would be substantial and would come at a time when revenue is in short supply. However, the most serious objection to the bill is that it would violate the basic constitutional principle of separation of church and state by indirectly supporting religious education.

Your efforts to insure the defeat of SB 48 will be appreciated.

Sincerely,

Robert Van Slyke

Robert Van Slyke, Ed.D.
Superintendent

RVS:bd





WRANGELL

PUBLIC SCHOOLS

P. O. BOX 651

WRANGELL, ALASKA 99929

Telephone (907) 874-3395

GATEWAY TO THE STIKINE

ROBERT McCONNELL, Superintendent of Schools

March 12, 1979

The Honorable Glenn Hackney, Chairman
Health, Education, & Social Services
Alaska State Senate
Pouch V
Juneau, Alaska 99811

Dear Senator Hackney:

I would like to voice my protest against Senate Bill 48 on tuition credit as written.

Other than a loss in state revenue is in the offering. As written the bill also allows state funds to be expended to parents who send their children to private and religious schools. It seems to be that, other than maybe being illegal, this would also reduce the probable income to state financial educational institutions. I would very much like to see a tuition credit for income tax since I have children in college. However, I would not like to have it if it also means the state is trying to help support private schools, which should be the sole responsibility of the people who wish their services. Anything that distracts from public education is concern of mine.

Sincerely,

Robert W. McConnell
Superintendent

RWM:sk



Delta/Greeley School District REAA #15

Glen Chowning, Superintendent
P.O. Box 527
Delta Junction, Alaska 99737

907-895-4658
895-4659

March 8, 1979

The Honorable Glenn Hackney
Alaska State Senate
Pouch V, State Capitol Building
Juneau, AK 99811

Dear Senator:

I am writing in regard to Senate Bill 48 which would provide for a \$500 tuition tax break for people enrolling their children in private and religious schools.

I am concerned about two things: 1) the impact of the bill on State revenue, and 2) the impact of the bill on public school funding.

I strongly oppose the passage of S. B. 48 on the grounds that it would be indirect support of parochial schools by the State, and that it would have a direct impact on the taxpayers, plus the public schools of this State.

I urge you not to pass this legislation.

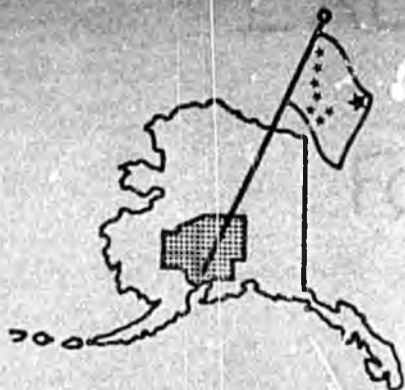
Sincerely,


Glen Chowning
Superintendent

GC:11a

cc: Representative Moss

Robert Greene, Executive Secretary
Association of Alaska School Boards



MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

BOX AB

PALMER, ALASKA 99645

PHONE 745-4822

NORMAN S. ROUSEY
SUPERINTENDENT OF SCHOOLS

March 8, 1979

The Honorable Glen Hackney
Chairman
Senate Health, Education &
Social Services Committee
Pouch V
Juneau, Alaska 99811

Dear Sir:

The Matanuska-Susitna Borough School District strongly opposes SB 46 for an act establishing a tuition credit under the Alaska net income tax.

When tax dollars are at a premium, we cannot support a tax break that would be a loss of some five million dollars in State revenue. This same tax break has been judged unconstitutional in a federal court under New Jersey law.

Sincerely,

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

A handwritten signature in cursive script that reads "Norman Rousey".

NORMAN S. ROUSEY
Superintendent

NSR:ccs

55% COTTON

EXCELEBASE

ST. MARY'S SCHOOL DISTRICT

P.O. Box 171 • St. Mary's, Alaska 99658

WILLIAM MAILER
Superintendent

Honorable Senator Hackney
Senate, Health, Education and Social Services
Alaska State Senate
Pouch V
Juneau, Alaska 99811

Dear Senator Hackney:

With this letter I would like to express my strongest opposition to the passage of SB 48 which would provide a tuition tax break for people enrolling their children in private or religious schools in Alaska.

The projected \$5 million loss of State revenue comes at a very poor time for Alaska education. I encourage you to work to defeat this bill.

Thank you for your time and consideration of this request.

Sincerely,



William Mailer

WM:deb

Erased Board

2% COTTON FIBER

Alaska Pacific University

Anchorage, Alaska 99504

907-276-8181

A STATEMENT TO THE SENATE HEALTH AND SOCIAL SERVICES COMMITTEE

As a representative of Alaska Pacific University, I would like to voice our support for Senate Bill 48 and Senate Joint Resolution 14, currently under consideration by the Senate Health and Social Services Committee.

The escalating costs of education, both public and private, have had a profound effect on the numbers of students in Alaska who are going on to a post-secondary education after graduation from high school. Although there is an apparent surplus of college-trained professionals in some areas, there continue to be serious shortages in others. Alaskan colleges and universities are faced with the responsibility of--in fact are charged by the public with--the development of accessible professional programs, the staffing and administration of those programs, and with informing the public of the availability of those programs in an efficient and economical manner. Increasing costs are adversely restricting these responsibilities. Ultimately the burden for maintaining well-educated leadership in Alaska rests with the taxpayer, with respect to public institutions, and the individual student or the parents of students enrolling in private institutions. Often that burden is too great. The alternative is increased reliance upon state or federal financial assistance programs. Invariably, these include educational loans, the availability of which is becoming more and more limited. Most of us are aware of the tremendous default rates for government loans; these defaulted loans not only escalate the costs of program administration, they also encumber the graduating student with considerable liabilities at the beginning of a career, liabilities in the form of debts that are more often than not uncollectable.

A reasonable tuition credit against taxes is an alternative that encourages participation in higher education and provides relief directly to those who need

it most--the career-bound students or students who seek a change in careers.

For these reasons, Alaska Pacific University supports Senate Bill 48 and Senate Joint Resolution 14, and we encourage their passage.

Thank you.

James E. Stevens
Assistant Dean



GRACE BAPTIST ACADEMY

(A Ministry of Grace Baptist Church)

1801 E. 68th Avenue
Anchorage, Alaska 99507

Alaska State Legislature
Teleconference hearings
Legislative Information Office
1024 West Sixth Avenue
Anchorage, Alaska
February 28, 1979

With respect to SJR No. 14, I want to commend Senator Bradley for his keen understanding of the attempt of the IRS to force the closing of many of the Christian schools that have come into existence in the last two decades. His insight into the value of a "free marketplace of ideas" in order to keep our nation great clearly indicates that he is a man who has valuable ideas to promote in State and National governmental circles in behalf of the people he represents.

If the clear violation of the First Amendment as proposed by the IRS were to go unchallenged by our elected officials, we would lose hope of our survival as a church because both compliance or noncompliance with that proposal would dictate the demise of our Christian schools. We are praying for the passage of SJR14.

On the subject of Senate Bill No. 48 Senator Bradley's intent is welcomed with great enthusiasm by citizens who, whether by religious conviction or because they seek an educational and disciplinary philosophy differing from that offered by most public schools, have been paying double for the education of their children. Such discrimination against certain taxpayers is borne by them to demonstrate their sincere concern for the education and welfare of their children.

Relief from the double cost burden, or even a 50% credit as proposed strikes me as a right approach to the present inequity. But I see in SB48 that the "eligible educational institutions" are required to "meet accreditation or approval criteria established by the department by regulation."

Inasmuch as past attempts by the department to regulate private schools have included such regulations as would abridge our rights and could conceivably force us to compromise our religious convictions, I would respectfully ask that part (d) of SB48 and any reference to "eligible educational institutions" be excluded from the bill. This becomes a necessity to us because of the First Amendment Rights, and would be in accord with the thinking of Senator Bradley as expressed in SJR #14.

*Rev. Ludwig Zerbe, Pastor
Grace Baptist Church*

Name William H. Hovey
Representing Anchor Christian School
Address 6401 Northern Lights
Phone _____

Here to TESTIFY T

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

William H. Hovey
(signature)

Have you participated in other legislative teleconferences? No How many? _____ Would you have participated in this hearing if the network were not available? No

PLEASE PRINT

Name Jerry O'Brien
Representing Anchorage Christian School
Address 6501 Dibarr
Phone 338-4025

Here to TESTIFY T

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Jerry O'Brien
(signature)

PLEASE PRINT

Name Burton Carney
Representing Harvester Christian Church
Address 9101 Brayton Drive, 99507
Phone 344-0528

Here to TESTIFY T

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Burton Carney
(signature)

Have you participated in other legislative teleconferences? No How many? _____

Would you have participated in this hearing if the network were not available? No

Name Ray Frank Here to TESTIFY YES
Representing The Citizens Leg Comm (state)
Address SRB - 516 PALMERAK Here to OBSERVE _____
Phone 745-4158

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Ray Frank
(signature)

Have you participated in other legislative teleconferences? no How many? _____ Would you have participated in this hearing if the network were not available? no

PLEASE PRINT

Name GLENN W. CLARY Here to TESTIFY T
Representing SELF
Address 5700 College DR. Here to OBSERVE _____
Phone 3376708

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Glenn W. Clary
(signature)

PLEASE PRINT

Name Bill Leight Here to TESTIFY T
Representing SELF
Address 3011 Kerry Cir Here to OBSERVE _____
Phone 337 2495

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

William W. Leight
(signature)

Have you participated in other legislative teleconferences? no How many? _____ Would you have participated in this hearing if the network were not available? no

PLEASE PRINT

(T)

Name Betty Burrows
Representing myself - parent
Address 2801 Melvin
Phone 243-3539

Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Betty Burrows
(signature)

PLEASE PRINT

(T)

Name Margaret Green
Representing Tom Thumb Moulson
Address 2605 7th St
Phone 272 5033

Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Margaret Green
(signature)

Have you participated in other legislative teleconferences? Yes How many? 1 Would you have participated in this hearing if the network were not available? No

PLEASE PRINT

(T)

Name Albert R. Keyes
Representing Self
Address PO Box 10-1212
Phone 344-5397

Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Albert R. Keyes
(signature)

Have you participated in other legislative teleconferences? No How many? 0

Would you have participated in this hearing if the network were not available? Yes

How did you learn about this hearing?

If yes, did you use the network?

Name Jessie Taylor Catherine Payne
Representing S. T. D. Club of Anch.
Address 1211 S. Brainerd
Phone 333-2822

Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

(signature)

PLEASE PRINT

T

Name Jack Bacher
Representing Anchorage Christian Academy
Address 7445 Muldrow Dr
Phone 333-1414

Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Jack Bacher
(signature)

PLEASE PRINT

T

Name Fred B. Morgan
Representing Self
Address Box 2329; Anch., AK. -99510
Phone 277-8522

Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Fred B. Morgan
(signature)

Have you participated in other legislative teleconferences? Yes How many? 2

Would you have participated in this hearing if the network were not available? No

Name PATRICIA A STEINMETZ
Representing MY SELF
Address 325-D GULKANA ST
Phone 862-5268

Here to TESTIFY ✓

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Patricia A Steinmetz
(signature)

Have you participated in other legislative teleconferences? NO How many? _____

Would you have participated in this hearing if the network were not available? NO

PLEASE PRINT

Name Joseph O. Steinmetz
Representing MYSELF
Address 325 D GULKANA ST
Phone 862-5268

Here to TESTIFY (T) ✓

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Joseph O. Steinmetz
(signature)

Have you participated in other legislative teleconferences? NO How many? _____

Would you have participated in this hearing if the network were not available? NO

PLEASE PRINT

Name RICHARD C SOVERNS
Representing SELF
Address SRA Box 1507B Anch AK 99507
Phone 349-4165

Here to TESTIFY (T) ✓

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Richard C Sovrens
(signature)

Have you participated in other legislative

Would you have participated in this hearing

Name JAMES E. STEVENS Here to TESTIFY
Representing ALASKA PACIFIC UNIVERSITY
Address ANCHORAGE, AK. 99504 Here to OBSERVE _____
Phone 276-8181

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

James E. Stevens
(signature)

Have you participated in other legislative teleconferences? NO How many? _____ Would you have participated in this hearing if the network were not available? YES

PLEASE PRINT

Name Ed Rennie Here to TESTIFY
Representing My Self
Address 8310 Wellsey Ct Here to OBSERVE _____
Phone 344-4131

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Edwin J. Rennie
(signature)

Have you participated in other legislative teleconferences? no How many? _____ Would you have participated in this hearing if the network were not available? NO

PLEASE PRINT

Name Rev. Ludwig Zierke Here to TESTIFY
Representing Grace Baptist Church
Address 1801 E. 68th Ave. Here to OBSERVE _____
Phone 349-5426

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

(signature)

Have you participated in other legislative teleconferences? _____ Would you have participated in this hearing if the network were not available? _____

Name DENISE KNAPP
Representing DELTA DENTAL PLAN OF ALASKA
Address 1400 W. 31ST AVE.
Phone 278-3624

Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

D. Knapp
(signature)

Have you participated in other legislative teleconferences? no How many?

Would you have participated in this hearing if the network were not available? yes

How did you learn about this hearing?

If yes, did you use the network:
 instead of travel
 instead of phone conversations

From notice mailed to Alaska

PLEASE PRINT

Name ALLEN BRAUN
Representing PRIVATE SCROLLING
Address P.O. Box 10 - 725
Phone 344-7388

(T)
Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Allen Braun
(signature)

PLEASE PRINT

Name Mrs Evelyn M. Hadfield
Representing
Address 9050 Lake Axis #2
Phone 276-3656

(T)
Here to TESTIFY
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Mrs Evelyn M. Hadfield
(signature)

Have you participated in other legislative teleconferences? How many?

Would you have participated in this hearing

Name David Link
Representing MYSELF
Address 955 E 79
Phone 344-2013

Sub to lead
Here to TESTIFY X

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

David Link
(signature)

Have you participated in other legislative teleconferences? X How many? 1 Would you have participated in this hearing if the network were not available? _____
How did you learn about this hearing? TV If yes, did you use the network instead of travel? _____

PLEASE PRINT

Name Denny BALASCIO
Representing _____
Address S.E.A Box 1631-C 99507
Phone 399-7487

left
Here to TESTIFY _____

Here to OBSERVE X

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

D.M. Balascio
(signature)

PLEASE PRINT

Name Rod Thompson
Representing self
Address P.O. Box 2333
Phone 344-1026

left
Here to TESTIFY X

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Rodney A. Thompson
(signature)

Have you participated in other legislative teleconferences? NO How many? _____ Would you have participated in this hearing if the network were not available? _____

Name James A. Auerbach
Representing Alaska Deformers Educators
Address 3151 31st Ave
Phone 275-8179

Here to TESTIFY _____
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

James A. Auerbach
(signature)

PLEASE PRINT

Name NANCY N. MARKLEY
Representing SENATOR MIKE GRAVEL
Address P.O. BOX 2283, ANCHORAGE 99510
Phone 277-4591

Here to TESTIFY _____
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Nancy N. Markley
(signature)

Have you participated in other legislative teleconferences? NO How many? —

Would you have participated in this hearing if the network were not available? _____

PLEASE PRINT

Name Rob Mourant
Representing Alaska Student Lobby
Address 631 E 22nd Apt B11 99503
Phone 276-7312

Test to observe
Here to TESTIFY

Here to OBSERVE _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Rob Mourant
(signature)

Have you participated in other legislative teleconferences? NO How many? _____

Would you have participated in this hearing if the network were not available? _____

Name Alan Daniels
Representing Anchorage Christian School
Address 6431 E. N. Lights Blvd.
Phone _____

Here to TESTIFY _____
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Alan R. Daniels
(signature)

Have you participated in other legislative teleconferences? no How many? _____ Would you have participated in this hearing if the network were not available? _____

P L E A S E P R I N T

Name Rene Hunter
Representing Anchorage Christian Schools
Address 6401 E. Northern Lights
Phone _____

Here to TESTIFY _____
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Rene S. Hunter
(signature)

Have you participated in other legislative teleconferences? _____ How many? _____ Would you have participated in this hearing if the network were not available? _____

P L E A S E P R I N T

Name Jim Julien
Representing Anchorage Christian Schools
Address 6401 E. Northern Lights
Phone _____

Here to TESTIFY _____
Here to OBSERVE

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Jim Julien
(signature)

Have you participated in other legislative teleconferences? _____ How many? _____ Would you have participated in this hearing if the network were not available? _____

Name Don Hall Here to TESTIFY _____
Representing Anchorage Christian Schools
Address SRH Bldg 47A Anch. AK 99502 Here to OBSERVE
Phone 344-0477

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Don Hall
(signature)

PLEASE PRINT

Name Abcra Christie Here to TESTIFY _____
Representing Anchorage Christian Schools
Address 10401 Northern Blvd. Here to OBSERVE
Phone 337-9575

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

(signature)

Have you participated in other legislative teleconferences? _____ How many? _____ Would you have participated in this hearing if the network were not available? _____

How did you learn about this hearing? _____ If yes, did you use the network? _____

PLEASE PRINT

Name KEVIN MAGUIRE Here to TESTIFY _____
Representing ANCHORAGE CHRISTIAN SCHOOLS (A.C.S.)
Address 6401 E. NORTHERN LIGHTS Here to OBSERVE
Phone _____

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Kevin Maguire
(signature)

Have you participated in other legislative teleconferences? _____ Would you have participated in this hearing if the network were not available? _____

PLEASE PRINT

Name DOROTHY LEE
Representing THE SALVATION ARMY
Address 135 E. 2TH
Phone 277-2591

Here to TESTIFY _____

Here to OBSERVE X

~~TO WRITE~~

BROADCAST CONSENT: This proceeding may be broadcast live or recorded for later broadcast by radio or television stations. Please indicate your consent by signing below:

Dorothy Lee
(signature)

Have you participated in other legislative teleconferences? No How many? _____

Would you have participated in this hearing if the network were not available? ?

How did you learn about this hearing?

If yes, did you use the network:

Mailed notice

- _____ instead of travel
- _____ instead of phone conversations
- _____ instead of mailed testimony

Date: 2/28/79

Subject: SB 48, SB 214, SJR 14

Location: Anchorage

The following teachers and students from the Anchorage Christian School were prepared to testify on SB 48 and SJR 14 during the teleconference 2/28/79, but because of the large number of witnesses scheduled agreed to have four spokesmen express their views. (The spokesmen were Mr. O'Brien, Mr. Hovey, Mr. Moreland and Miss Hanson).

Ronald Kine
Terry Roache
Harold Lewis
Tim Bishop
Alecia Christie
Kelly Mason
Theresa Pierce
Steven van Dusen
Ellis Blacksheer
Rogert Bogner
Jimmy Julien
Delores March
Debbie Summers
Linell Wood
Lori Gam
Lori Schultz
Allen Daniels
Vicky Bailey
Paul Green
Nanette Hunt
Katie Julien
Monte Moreau
Shawn Brownell
Randy Lewis
Theresa Cordesi
Kevin McGuire
Nancy Carter
Jimmy Carter
Tony Orr
Melanie Smith
Beth Vickrey
Pam Bond
Donna Charles
Terry Tickerson
Lori Hall
Renee Heyter
Danhy Church
Jeanie Day
Scott Willis
Philip Ullrich
Taylor Pinkney
Tammy McIntyre
McCollough
David Hovey

ALASKA'S LARGEST SUNDAY SCHOOL



Anchorage Baptist Temple

6401 East Northern Lights
Anchorage, Alaska 99504
(907)333-6535

JERRY PREVO
PASTOR

ASSISTANT PASTORS

BILL LEIGHT
W. CARLIN DEMPSEY
DEL BROCK
JOHN EMERY
MARK MULLINS

SECRETARY

GRACE MITCHELL

March 1, 1979

The Honorable Glenn Hackney
Senator from Alaska
Pouch V
Juneau, Alaska 99811

Dear Sir:

I am very much interested in SB 48 regarding educational tuition credit. I believe it is a fair bill, and one that is overdue. Some fear that it will hurt the public school system, but I believe to the contrary, that it will strengthen the public schools. It will finally convince the public school administrators and people that they must do something to improve the educational programs for our children today.

I believe part D under section 1 should be amended to read that an "eligible educational institution is one which meets accreditation or approval by criteria established by the Alaska State Legislature." This could be done by adding the words at the end "or Section 4 of AS 14.40.010 (b)1." This is the Alaska Compulsory Education Statute that states that a child must attend a public school or one of the three other kinds of schools. Since those schools have been approved by the Legislature, they should automatically be approved as eligible educational institutions. We believe this needs to be spelled out clearly by the Legislature in order to prevent the Department of Education from coming up with regulations beyond those which the Legislature has already prescribed.

Of course, this will not give any relief to parents who send their children to a church-sponsored school unless House Joint Resolution 11 is passed, which will allow indirect aide to religious sponsored schools.

ALASKA'S LARGEST SUNDAY SCHOOL



Anchorage Baptist Temple

6401 East Northern Lights
Anchorage, Alaska 99504
(907)333-6535

JERRY PREVO
PASTOR

ASSISTANT PASTORS

BILL LEIGHT
W. CARLIN DEMPSEY
DEL BROCK
JOHN EMERY
MARK MULLINS

SECRETARY
GRACE MITCHELL

Senator Glenn Hackney

Page 2

Also, we are very much interested in SJR 14, protesting Internal Revenue Service regulations removing tax exempt status of certain private schools. Your support of this resolution will be very much appreciated. Action on this bill is very important, since IRS is steadily moving forward to invoke these unconstitutional regulations.

Thanks in advance for your help.

Sincerely,

Jerry Prevo
Dr. Jerry Prevo

HARVESTER CHRISTIAN ACADEMY

DIVISION OF SOUL HARVEST, INC.

9101 BRAYTON DRIVE
ANCHORAGE, ALASKA 99507
907-344-0528

February 28, 1979

Testimony before the House H.E.S.S. Committee
Legislative Information Office, Anchorage

SJR14

Good afternoon Senator Hackney and Committee members.

I am Burton Carney, Principal of Harvester Christian Academy in Anchorage which is the teaching ministry of Harvester Christian Church, Paul Glover, Pastor. Harvester Christian Academy is an active member of the Alaska Association of Christian Schools and affiliated with the American Association of Christian Schools.

I am strongly in favor of SJR14 and seek to enlist your support for its passage. The bill is well written and directly addresses the problem that church schools face in this state.

The U.S. government, acting through the IRS, presently requires each private religious school to register with the IRS, using their standard form 5578, which provides the IRS with certain information regarding the control of the school, and what exemption covers the school, and requires a statement of non discrimination. The schools are also presently required to include a policy statement of racial nondiscrimination in all of its brochures and catalogues dealing with student admissions, programs and scholarships. It must also presently make known its racially non-discriminatory policy through publication in a newspaper, or communication through use of the broadcast media, of such non-discriminatory policy.

The newly proposed guidelines go even further in extending the control of the IRS over private Christian schools. This includes a determination by the government as to the number of minority students actually enrolled, as well as an inquiry into the various activities of the school, covering such things as student admissions, the hiring of teachers and other staff personnel, the use of the building, which, in many cases is a church facility, and an examination of the curriculum to determine whether there is any special minority oriented curriculum or orientation programs.

With the new guidelines, the government proposes to control the school's ability to admit or deny admittance to any student applying to the school, as well as the school's ability to hire or fire the teachers. As many Christian schools only hire teachers who have the same religious belief, and admit only those students who either belong to the church or are willing to subscribe to the same religious beliefs, this decision to include private schools under the

Prepare and Prevent or Repair and Repent!

proposed guidelines infringes upon the right of our churches and parents to have their children taught by someone who holds the same values as they do, and to have the necessary religious atmosphere, generated by a unanimity of faith among the students. This not only infringes upon the religious liberties of the parents, the students, and the teachers, it does so in a way that is completely contrary to the reasons why exemptions were originally given to churches and church schools.

We object to the new IRS proposal because it puts the financially expensive burden of proof as to whether churches are operated in a nondiscriminatory manner on the churches themselves. It really uses the GUILTY UNTIL PROVEN INNOCENT APPROACH which is contrary to the basic American way for doing things.

For these reasons I ask that you please support SJR14 and pass it quickly so that it may be sent on to Washington.

SB48

I also wish to speak today concerning SB48 Tuition Credits.

I appreciate the fact that SB48 recognizes the fact that parents exercising their freedom of choice by sending their children to private schools bear an undue financial burden. They must not only pay taxes for public education, but also tuition that averages \$1,000 per child in this state. Tax relief is needed.

However, our church, its staff, and the church families are OPPOSED to the passage of SB48 unless an additional phrase is added to line 26 that includes the words, "OR school operated as a ministry of a church."

Without the additional wording being added, the State of Alaska would have to approve my church's educational ministry before our parents could receive the tax benefit. Not only does this violate the Constitutional separation of church and state, but sets a dangerous precedent for state intervention into church programs.

To be state approved implies that our school would have to conform to the same regulations as the public schools in this state. Our church schools purposefully operate in a manner different than the public schools. There is always the chance that an over-zealous official will attempt to interfere with our church school program, as has occurred in some other states, if we were to be state accredited or state approved.

I would seek to remind members of the Committee that SB323 was passed into law last year. Alaskan statutes NOW recognize as private schools not only those that are state accredited or state approved, but ALSO those private schools which have their own teacher training and academic programs as long as they can demonstrate that the children are learning equally well as their public school counterpart.

Since an Alaskan statute NOW recognizes as a school one that is NOT state approved or state accredited, please add wording to SB48 that would likewise recognize this change in our laws.

I do want to say that if this Committee does not add this wording to protect the integrity of our church, we will find it necessary to do everything in our means to oppose its final passage into Alaskan law.

In summary, SB48 attempts to alleviate a definite problem that our parents face, but needs additional wording to PROTECT our church according to the principle of separation of church and state.

Thank you.

A handwritten signature in cursive script that reads "Burton Carney". The signature is written in dark ink and is positioned above the typed name.

Burton Carney

SB 48



ASSOCIATION OF ALASKA SCHOOL BOARDS

SUITE 3, 204 NORTH FRANKLIN STREET • JUNEAU, ALASKA 99801 • PHONE 586-1083

March 1, 1979

The Honorable Glenn Hackney
Alaska State Senate
Juneau, Alaska 99801

Dear Senator Hackney:

Attached is a copy of material from the Michigan Association of School Boards relating to a Federal Appeals Court decision on tuition tax breaks that I talked to you about yesterday.

Respectfully,

Robert C. Greene
Executive Secretary

RCG:bld

Attachment



421 W. Kalamazoo,
Lansing, Michigan 48933 — (517) 371-5700

Mailed on alternating Thursdays
each month to all Board Members
and Superintendents

Board-o-Gram

February 15, 1979

EXECUTIVE ORDER CUTS?

Governor Milliken indicated at a press conference last week that he should know by March 1st, whether executive order reductions in the current year appropriations (1978-79) will be necessary. A statement made to the House Taxation Committee by Dr. Gerald Miller, Director of the Department of Management and Budget, pegged the chances of such a cut at 50-50. The Governor is currently working to reduce expenditures within his state departments in order to achieve sufficient savings to avoid an executive order reduction. If executive order cuts are necessary, school aid appropriations could be included. By our Michigan Constitution of 1963, such executive order reductions must receive the concurrence of the appropriations committees of the House and Senate.

MICHIGAN SCHOOLS HAD RECORD NUMBER OF "SNOW DAYS" LAST YEAR

Michigan schools lost a record 3,858 days of school last year because of inclement weather and other reasons, the State Board of Education reported last week. It represented an increase of 441 days compared to the previous school year (1976-77) when schools reported 3,417 "snow days." State Superintendent of Public Instruction John W. Porter said a late January snow storm that hit Michigan last year was responsible for the record number of "snow days" reported by Michigan schools.

NEW JERSEY TUITION TAX BREAK LOSES AGAIN ON APPEAL

A federal appeals court has affirmed a lower court ruling that a New Jersey law allowing parents a tax break for each child in nonpublic school violates the First Amendment to the U.S. Constitution by advancing religion. Under the law parents were permitted to deduct \$1,000 for each child in nonpublic school when computing gross personal income for state tax purposes. Last February, the U.S. District Court for New Jersey said the law did not pass constitutional muster.

That decision was affirmed Jan. 12 by the U.S. Court of Appeals for the 3rd Circuit. Accepting the trial court's finding that 714 of 753 nonpublic schools in the state are religiously affiliated and that the vast majority of private school children attend such schools, the appeals court concluded that the tax break was a charge made on the state for the purpose of religious education.

MORE ON CREDIT UNIONS AND SAVINGS AND LOANS

In the January 4, 1979 Board-o-Gram, we indicated that Proposal "C" which allows the state to invest in credit unions and loan associations would need implementing legislation to permit such investments by school districts. This information applies to the investment of school district surplus funds and does not apply to depositing funds accumulated under a deferred compensation program when so authorized by an employee of a school district.

COMMITTEE TO HOLD HEARINGS ON SCHOOL AID AND DEPARTMENT OF EDUCATION

Senator Kerry Kammer, Chairman of the Appropriations Subcommittee on State Aid and the Department of Education, has advised us that public hearings will be held throughout the State concerning the Department of Education. The following issues are of particular interest to the committee: (continued on back page)

SYNOPSIS OF IRS DEMANDS

- 1) Grant scholarships and provide other significant financial assistance to minority students.
- 2) Actively and vigorously recruit minorities.
- 3) Increase our percentage of minority students.
- 4) Employ minority teachers or professional staff.
- 5) Provide evidence of "good faith" by the following:
 - a. ...continued and meaningful advertising programs or contact with minority leaders inviting applications from minorities...
 - b. ...significant efforts to recruit minority teachers...
 - c. ...participation with integrated schools in sports and other activities.
 - d. ...making schools facilities available to outside, integrated civic or charitable groups, etc.
 - e. ...special minority-oriented curriculum or orientation...
 - f. ...minority participation in founding the school or using minority board members...

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.
PHONE: 586-6442
JUNEAU, ALASKA 99802

02149 NL TDA UNALAKLEET ALASKA 109 02-27 705P AST
PMS SENATOR GLENN HACKNEY CHAIRMAN
HEALTH EDUCATION AND SOCIAL SERVICES COMMITTEE
JUNEAU AK

SB48 HAS JUST COME TO OUR ATTENTION, WE ARE PLEASED TO BE ABLE TO LEND OUR SUPPORT TO THIS PROPOSED LEGISLATION. SINCE 1956 COVENANT HIGH SCHOOL HAS PROVIDED SECONDARY EDUCATION TO WESTERN ALASKANS, FINANCED LARGELY BY DONATIONS. MANY OF OUR GRADUATES, A LARGE MAJORITY OF WHOM ARE NATIVES, ARE IN PLACES OF LEADERSHIP IN ALASKA. INCREASINGLY WE ARE NOW HAVING TO DEPEND ON TUITIONS TO COVER RAPIDLY RISING COSTS. THIS PLACES AN UNFAIR BURDEN ON TAXPAYING PARENTS, WHO FINANCE BOTH PUBLIC AND PRIVATE SCHOOLS SUCH AS CHS. SB48 WOULD PROVIDE MUCH NEEDED RELIEF TO SOME OF THESE PARENTS AND WOULD BE A WELCOME ASSIST TO CHS AND SIMILAR SCHOOLS WHICH ARE MAKING A VALUABLE CONTRIBUTION TO THE STATE, BUT ARE NOW FIGHTING FOR THEIR FINANCIAL SURVIVAL. WE AS A STAFF AND STUDENT BODY, THEREFORE, STRONGLY URGE PASSAGE OF THIS LEGISLATION.

ALFRED S. WHITE, PRINCIPAL, COVENANT HIGH SCHOOL

TELEGRAM

HCA ALASKA COMMUNICATIONS, INC.
PHONE 835-5412
JUNEAU, ALASKA 99801

02097 POM ANCHORAGE ALASKA 15 02-27 625P AST

PMS SEN GLENN HACKNEY

JUN

WE SUPPORT SB48. PLEASE SUPPORT IT, TOO.

RON AND SYLVIA MCINTOSH 6204 EASTWOOD COURT ANCHORAGE 99504

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.

PHONE: 586-6442

JUNEAU, ALASKA 99802

02153 NL ANCHORAGE ALASKA 50 02-27 800P AST

PMS SEN GLENN HACKNEY

JUN

PLEASE PASS SB48. WE HAVE FOUND THE PUBLIC EDUCATION LESS THAN
DESIRABLE, BUT DO NOT OBJECT TO SUPPORTING IT. HOWEVER, FOR THOSE
OF US WHO CHOOSE PRIVATE EDUCATION WE FEEL THERE SHOULD BE SOME
TAX RELIEF.

THE BLACKMAN FAMILY

TELEGRAM

PTA ALASKA COMMUNICATIONS, INC.

P. ONE 886-5442

ANCHORAGE ALASKA 99502

02089 NL ANCHORAGE ALASKA 50 02-27 340P AST

PMS SENATOR GLENN HACKNEY

JUN

PLEASE SUPPORT SB48. DLRS500 TUITION CREDIT IS NEEDED NOW

DR AND MRS WILLIAM H BOWERS 6215 EASTWARD CT

ANCHORAGE AK

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.

PHONE: 26-444

JUNEAU, ALASKA 99802

02088 POM ANCHORAGE ALASKA 15 02-27 405P AST

PMS SEN GLEN HACKNEY

JUN

DO PASS SENATE BILL 48. HELP FIGHT INFLATION.

MR AND MRS MICHAEL BARNE

6430 MINK AVE

ANCHORAGE AK 99504

02285 PGM ANCHORAGE ALASKA 02-27 411P AST

PMS SEN GLEN HACKNEY

JUN

PLEASE PASS SB48. THIS WILL MEAN A GREAT DEAL TO MANY HARD
WORKING PARENTS.

JOHN RUGGLES 7011 EAST 10TH ANCHORAGE AK 99504

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.
PHONE: 551-5442
JUNEAU, ALASKA 99802

02096 POM ANCHORAGE ALASKA 15 02-27 622P AST

PMS SEN GLENN HACKNEY

JUN

PASS SB48 DLRS500 TUITION CREDIT

RONALD H KENNEDY PO BOX 662 ANCHORAGE ALASKA 99510

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.
PHONE: 586-6442
UNEAU, ALASKA 99802

02154 NL TDA EAGLE RIVER ALASKA 50 02-27 754P AST

PMS SEN GLENN HACKNEY

JUN

REFERENCE SB48. WE ARE IN FAVOR OF SB48 AND ITS DLRS500 PER
CHILD EXEMPTION FOR PRIVATE SCHOOL. REQUEST YOU VOTE IN FAVOR
OF THIS BILL.

VAL AND DENNIS BRITTON SR BOX 5417 EAGLE RIVER AK 99577

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.
PHONE: 586-8442
JUNEAU, ALASKA 99802

1979 FEB 28 AM 2 05

02155 NL ANCHORAGE ALASKA 50 02-27 1010P AST
PMS SEN GLENN HACKNEY

JUN

PLEASE BE ADVISE THAT WE ARE IN FAVOR OF SB48.

CARDINAL SCHOOL OF TRAVEL, R DROEGE

2437 INGRA ANCHORAGE AK 99504

Deliver to. Senator Hackney
105 Assembly.

M. Cirault
x4648

LA21 1253 12.15 JA03 0008 12.15 02/28/79

TO: SENATOR HACKNEY AND SENATOR BRADLEY

FROM: EVA WILLIAMS, FAIRBANKS BEAUTY SALON, 507 1/2 SECOND AVE.
FAIRBANKS, 99701 - 452-2552

RE: SENATE BILL 48

WE THE STUDENTS AND FACULTY OF THE FAIRBANKS BEAUTY SCHOOL
SUPPORT SENATE BILL 48.

VICKI FLOWN, MARY DEFOREST, JOANNA SMITH, YVONNE A. WARD, STUDENTS
MARTH ANSON, INSTRUCTOR AND EVA WILLIAMS, OWNER AND INSTRUCTOR.

MS WILLIAMS CAN BE REACHED ALL DAY FROM 8-5 AT THE ABOVE NUMBER.

FBX LIO/TC/

NOTE TO MARLENE:

je
COULD YOU PLEASE SEE THAT SENATOR HACKNEY
RECEIVES THIS MESSAGE BEFORE HIS COMMITTEE MEETS AT
3:30 P.M. ON THIS BILL. THANKS. /TC/ EOM

TELEGRAM

RCA ALASKA COMMUNICATIONS, INC.

PHONE: 586-6442

KENNAU, ALASKA 99802

1979 FEB 27 PM 12 08

52611 POM TDA EAGLE RIVER ALASKA 15 02-27 945A AST

PMS SENATLE GLENN HACKNEY

JUN 1121

PLEASE PASS SB48. WE NEED DLRS500 TUITION TAX CREDIT TO

FIGHT INFLATION

SANDRA GLASPELL 610 MEADOWCREEK EAGLE RIVER AK

TELEGRAM

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