

912

HJ

HB 85

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HB 105

(h) examine witnesses;
(i) rule upon questions of evidence; and
(j) render interlocutory decisions which are appealable to the Board of Governors of which no fewer than three members shall constitute a quorum.

Section 3. The Alaska Rules of Civil Procedure shall not apply to proceedings held pursuant to Rule I-7.

Section 4. The applicant shall have the right to call and examine witnesses, to introduce exhibits, to cross-examine opposing witnesses on any matter relevant to the issues, even if not covered in direct examination, to impeach any witness regardless of which party called him, and to rebut the evidence against him. The applicant may be called and examined as a witness. cross-examination whether or not he testified on his own behalf. The hearing need not be conducted according to technical rules relating to evidence and witnesses. Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient standing alone to support a finding unless it would be admissible over objections in civil actions. Irrelevant and unduly repetitious evidence shall be excluded. The sworn testimony of a witness subpoenaed under these rules shall be deemed testimony received in a judicial proceeding. In any action for defamation arising out of such sworn testimony, the witness shall be entitled to the defense of privilege to the same extent available to witnesses in judicial proceedings with the State of Alaska.

Section 5. The master shall prepare in writing a proposed decision supported by findings of fact and conclusions of law. In cases in which the majority of the Board was not present during the

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evidentiary hearing, the master shall file the proposed decision with the Board and cause the entire record to be certified to the Board for decision. The record, upon payment of costs, shall be made available to the applicant. Copies of the proposed decision shall be served by the master on the applicant or his attorney of record and on the Executive Director, or the Bar Association's attorney of record. Within twenty days after service of the proposed decision, the applicant and the Executive Director or attorney for the Alaska Bar Association may file exceptions and briefs and, upon request, may appear and present oral argument to the Board. Copies of the exceptions and briefs, when filed, shall be served on the applicant or the Executive Director or attorney for the Bar Association, as the case may be.

Section 6. The Board may adopt the proposed findings, conclusions and decision, ruling or order of the master in whole or in part or reject it in its entirety and adopt its own findings of fact, conclusions of law, decision or order.

Section 7. The findings of fact, conclusions of law and final decision of the Board shall be conclusive as to the matter alleged in applicant's statement of appeal unless an appeal to the Supreme Court shall be filed within thirty days following service upon applicant of the findings of fact, conclusions of law and decision in the manner provided by these rules.

3. Rule 8, Alaska Bar Rules, is rescinded and re-promulgated to read as follows:

Rule 8. Supreme Court Review.

Section 1. Any interlocutory order of the Board of Governors may be subject to review as provided in Part VI, Rules of Appellate Procedure.

Section 2. An appeal to the Supreme Court may be filed by an applicant from a decision of the Board entered as provided in Section 7 of Rule 7.1.

Section 3. To the extent practicable, the procedure governing an appeal by an applicant for admission to the practice of law from a final decision of the Board of Governors shall be governed by the rules of practice in civil matters set forth in Part IV, Rules of Appellate Procedure.

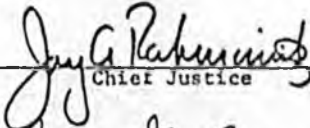
Section 4. The filing fees normally charged for matters brought before the Supreme Court shall be applicable in all admissions cases.

DATED: December 18, 1979

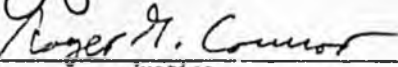
EFFECTIVE DATE: April 1, 1979

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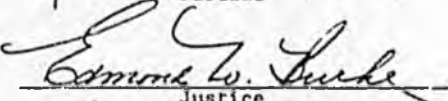
Chief Justice



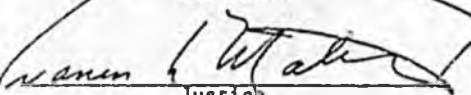
Justice



Justice



Justice



Justice

ignated by the code number of each, the maximum possible point value of each bar examination part or section and other information the committee or the board may deem relevant.

Section 4. The board shall determine the qualifications of each applicant upon the basis of the report of examination, the recommendations of the executive director, and such other matter it may consider pertinent under these rules. The board shall certify to the supreme court the results of the bar examination and its recommendations as to those applicants who are determined qualified for admission to the practice of law and who have complied with the provisions of Rule 6. Notice of the board's determination shall be provided in writing to each applicant. Notice to an applicant determined not qualified shall state the reason for such determination.

✓ Section 5. If written request is made of the board within one month following notice of failure to pass a bar examination and except to the extent that such material or information is unavailable under the rules or policies of the National Conference of Bar Examiners, an applicant who takes and fails to pass the bar examination has the right to inspect his examination books, the grades assigned thereto, and a representative sampling of passing and failing answers to the bar examination at the office of the Alaska Bar Association, or at such other place and at such time or times as the board may designate. An applicant who passes the bar examination is not entitled to inspect any examination books or discover the grades assigned thereto

Section 6. The passing grade of the bar examination shall be seventy percent of the highest possible grade. A scaled score, as determined by the National Conference of Bar Examiners, of 135 on the Multistate Bar Examination shall be the equivalent of seventy percent of the highest possible grade on that portion of the examination. (Amended by Supreme Court Order 247(I) effective April 1, 1976)

Section 7. An applicant who has taken the Multistate Bar Examination within one year prior to the bar examination as part of an examination required by a state, territory or the District of Columbia for admission to the practice of law may

Introduced: 1/26/79
Referred: Judiciary

1 IN THE HOUSE

BY MCKINNON

2 CS HOUSE BILL NO. 85
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 bar examination review procedures:
7 and amending Alaska Bar Rule 7, Section 1."

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

9 * Section 1. Alaska Bar Rule 7, section 1 is amended to read:

10 SECTION 1. An applicant who has been denied an examination permit
11 or who has been denied certification to the Supreme Court for admission
12 to practice shall have the right within thirty days after notice of such
13 denial to file with the Board a written verified statement of appeal.
14 Failure timely to file an appeal statement shall constitute waiver of
15 appeal rights. In his statement an applicant shall state all grounds
16 upon which he intends to rely and may:

17 (a) object to the form of notice from which such appeal is taken
18 on the ground that it is so indefinite or uncertain that he cannot
19 reasonably prepare his statement;

20 (b) present new matter on which he relies to establish his eligi-
21 bility for admission to practice.

22 An applicant who is denied an examination permit or who is denied
23 certification shall allege facts which, if true, would establish an
24 abuse of discretion or improper conduct on the part of the Board, the
25 Executive Director, the Committee or a master. If the allegation in the
26 verified statement are found to be sufficient by the Board, a hearing
27 shall be granted. A hearing shall be granted in all cases where the
28 applicant requests it and the score of the applicant on the bar examina-
29 tion is within five points of the passing grade of the bar examination.

delete

~~The applicant shall be given access to his examination questions, his answers to those examination questions, and the model answers for the particular examination together with a representative sampling of the examination papers of other applicants who received overall passing and overall failing grades.~~

* Sec. 2. Section 1 of this Act amends the Rules of Court (Rule 7 of Part I of the Alaska Bar Rules).

Introduced: 1/26/77
Referred: Judiciary

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27 shall be granted. A hearing shall be granted in all cases where the
28 applicant requests it and the score of the applicant on the bar examina-
29 tion is within five points of the passing grade of the bar examination.

1 The applicant shall be given access to his examination questions, his
2 answers to those examination questions, and the ^{grades analyzed} model answers for the
3 particular examination together with a representative sampling of the
4 examination papers of other applicants who received overall passing
5 and overall failing grades.

6 * Sec. 2. Section 1 of this Act amends the Rules of Court (Rule 7 of Part
7 I of the Alaska Bar Rules).

1976 Statistics

The following information, compiled by the National Conference of Bar Examiners for the 1976 examinations, in-

State	1976 Exam	First time appli-cants	Repeat appli-cants	Percentage passing																	
				10	20	30	40	50	60	70	80	90	100								
Alabama	Feb.	73	56																		
	July	322	38																		
Alaska	Feb.	76	20																		
	July	86	11																		
Arizona	Feb.	127	49																		
	July	353	31																		
Arkansas	March	68	6																		
	Aug.	144	12																		
California ¹	Feb.	1,175	1,958																		
	July	5,179	1,590																		
Colorado	Feb.	224	61																		
	July	458	58																		
Connecticut	Feb.	103	63																		
	July	411	20																		
Delaware	Feb.	0	18																		
	July	111	22																		
District of Columbia	Feb.	97	224																		
	July	559	153																		
Florida	No figures available																				
Georgia	Feb.	747	261																		
	July	402	416																		
Guam	March	4	0																		
	Sept.	10	0																		
Hawaii	Feb.	53	12																		
	July	189	14																		
Idaho	Feb.	44	13																		
	July	114	8																		
Illinois	Feb.	566	171																		
	July	1,611	94																		
Indiana	Feb.	174	35																		
	July	381	21																		
Iowa	Jan.	121	34																		
	June	388	13																		
Kansas	Feb.	79	11																		
	July	253	9																		
Kentucky	Feb.	108	28																		
	July	293	20																		
Louisiana	Feb.	115	78																		
	July	501	49																		
Maine	Feb.	35	8																		
	July	149	7																		
Maryland	Feb.	205	260																		
	July	590	160																		
Massachusetts	Feb.	222	275																		
	July	1,336	151																		
Michigan	Feb.	377	49																		
	July	844	44																		
Minnesota	Feb.	204	32																		
	July	542	23																		
Mississippi	Feb.	53	47																		
	July	57	63																		

First time Repeat ¹These statistics not kept on 487 taking Attorney Examination.

dicates the percentage of applicants passing in each jurisdiction and further subdivides the passing statistics into those who took the exam for the first time and those who were repeating the exam.

State	1976 Exam	First time applicants	Repeat applicants	Percentage passing										
				10	20	30	40	50	60	70	80	90	100	
Missouri	Feb.	181	48											
	July	515	18											
Montana	Oct.	39	7											
Nebraska	Jan.	58	17											
	June	226	5											
Nevada	July	144	22											
New Hampshire	Feb.	MBE only	21											
	July	125	13											
New Jersey	Feb.	240	258											
	July	1,343	185											
New Mexico	Feb.	49	48											
	July	172	22											
New York	March	440	810											
	July	3,622	158											
North Carolina	July	596	53											
North Dakota	Feb.	8	2											
	July	93	3											
Ohio	Feb.	237	82											
	July	1,260	92											
Oklahoma	Feb.	119	6											
	July	276	12											
Oregon	Feb.	44	41											
	June	465	37											
Pennsylvania	Feb.	401	154											
	July	1,577	128											
Puerto Rico	March	149	173											
	Sept.	333	261											
Rhode Island	Feb.	24	13											
	July	115	6											
South Carolina	Feb.	59	8											
	July	248	9											
South Dakota	July	18	0											
Tennessee	Feb.	154	82											
	July	400	36											
Texas	Feb.	543	45											
	July	1,122	53											
	Nov.	327	50											
Utah	Feb.	66	3											
	July	173	6											
Vermont	July	96	11											
Virgin Islands	July	21	3											
Virginia	Feb.	493	93											
	July	443	48											
Washington	Feb.	189	127											
	July	660	61											
West Virginia	Feb.	20	4											
	July	37	2											
Wisconsin	July	183	13											
Wyoming	Feb.	10	5											
	July	61	5											
Total		38,485	10,127											

First time Repeat ²Not counting 487 who wrote Attorney Examination, February and July, 1977.

Difference between Bar Rules
(even new ones) and Bill:

Bill would automatically
give examinee a rt. to a
hearing. (if exam between 65-70.)

According to Bar Rules, would
be discretionary with the
Board of Gov. of Bar Assn.

This is my understanding
after quick glance.


HB

98

BILL ANALYSIS

ASSIGNMENT DATE 2/13/79

UNASSIGNED _____

DEPARTMENT Education	SPONSOR (PRINCIPAL) Anderson	BILL NO. HB #98
DEPARTMENT POSITION No Position		
DIVISION DIRECTOR William D. Thomson	DATE 2/15/79	COMMISSIONER Marshall L. Lind
		DATE 2/15/79
GOVERNOR'S OFFICE USE		
<input type="checkbox"/> POSITION NOTED <input type="checkbox"/> POSITION APPROVED <input type="checkbox"/> POSITION DISAPPROVED		
BY: _____ DATE: _____		
SUMMARY		
(1) RELATED BILLS (SIMILAR OR CONFLICTING) SB #40		
(2) OTHER AGENCIES AFFECTED BY BILL		
(2) a. ORGANIZATIONAL SUPPORT FOR BILL		(2) b. ORGANIZATIONAL OPPOSITION TO BILL
Not Known		Not Known
(3) PROGRAM EFFECTS OF BILL		
See Comments		
(4) FISCAL IMPACT: <input checked="" type="checkbox"/> NONE <input type="checkbox"/> FISCAL ANALYSIS ATTACHED		
(5) AMENDMENTS PROPOSED:		
None		
(6) COMMENTS:		

Very similar to PL 93-579, Family Privacy Act of 1974 and PL 94-409, 5 USC 552b Government in the Sunshine Act.

Right to Privacy also a fundamental right protected by United States Constitution.

CITY AND BOROUGH OF JUNEAU

YOUTH SURVEY

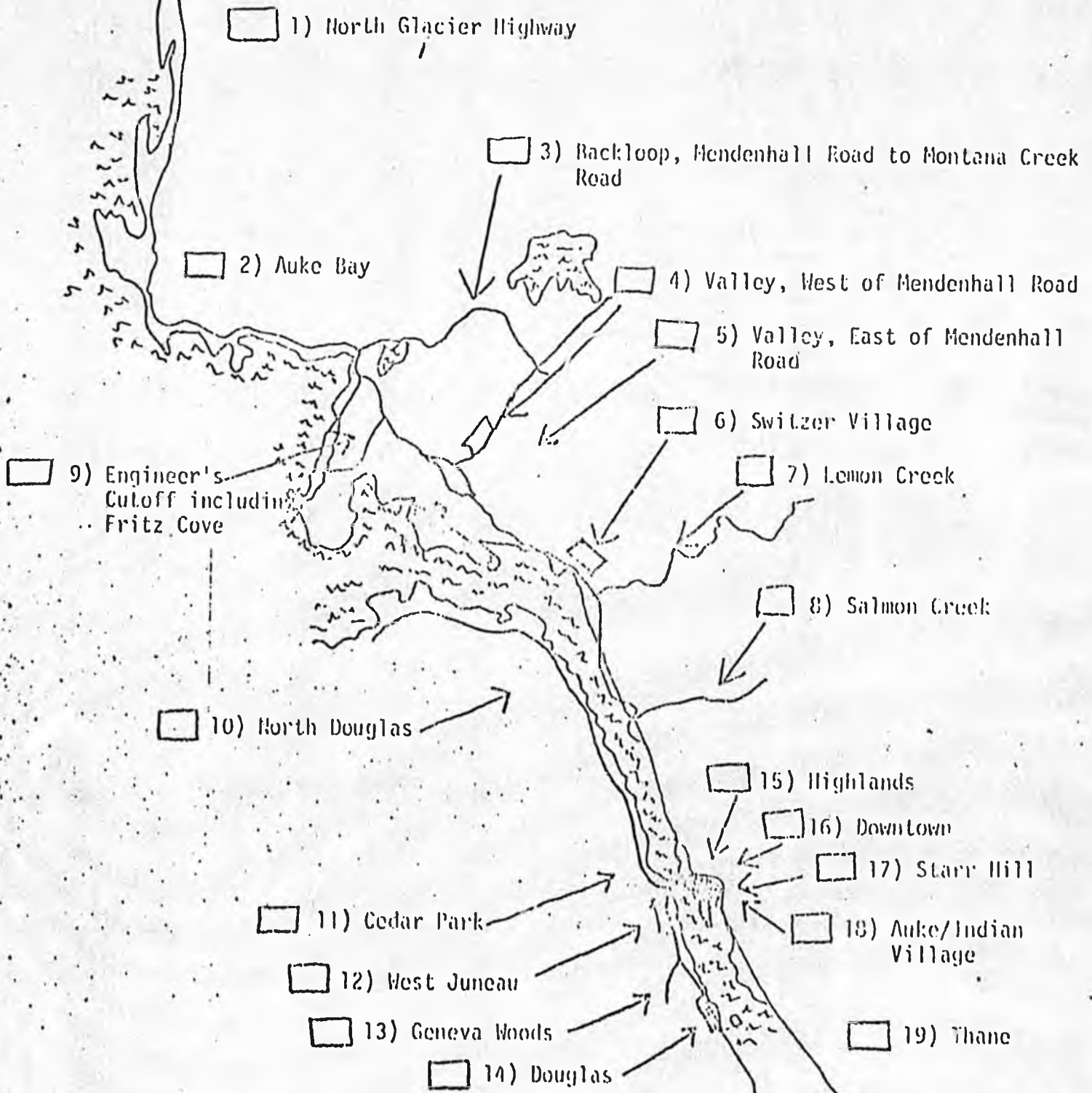
A. Background:

1. What school (agency) do you go to? _____
2. How old are you? (circle one) 9 10 11 12 13 14 15 16 17 18 19 20
3. What is your sex? (check one) ___(1) Male ___(2) Female
4. To which ethnic group do you belong? (check one)
___(1) Alaska Native ___(2) Black ___(3) Filipino
___(4) Anglo ___(5) Hispanic ___(6) American Indian
___(7) Other
5. What grade are you in now? (check one)
___ Open Classroom ___ 5th ___ 6th ___ 7th ___ 8th
___ 9th ___ 10th ___ 11th ___ 12th ___ Not in School
6. How long have you lived in your present home?
___ Less than one year ___ One or two years
___ Three or four years ___ More than four years
7. Which of the following best describes where you live?
___ (1) house [one family only]
___ (2) house [more than one family]
___ (3) apartment
___ (4) mobile home or trailer home
___ (5) hotel or motel
___ (6) boat
___ (7) group home or receiving home
___ (8) other
8. How many rooms are in your home? (Do not count bathrooms, closets, or other storage space.)

9. How many people live in your house? _____

CITY AND BOROUGH OF JUNEAU

10. Where do you live? (check the named area which is closest to where you live).



11. With which of the following adults, 18 years of age or older, are you living? (check as many as apply)

- ___ Mother ___ Father ___ Stepmother ___ Stepfather
- ___ Fostermother ___ Fosterfather ___ Grandmother
- ___ Grandfather ___ Aunt(s) ___ Uncle(s) ___ Sister(s)
- ___ Brother(s) ___ Cousin(s) ___ Other (please explain)

12. Counting yourself, how many children or youth under the age of 18 live in your home? ___ How many are related to you? ___

13. In the past year, which of the persons listed below moved in or out of your home? (If no one has moved, do not check any items.)

	Moved In	Moved Out
Mother	1) ___	2) ___
Father	1) ___	2) ___
Stepmother	1) ___	2) ___
Stepfather	1) ___	2) ___
Fostermother	1) ___	2) ___
Fosterfather	1) ___	2) ___
Other (please explain)	_____	

14. Are your parents divorced? ___

B. Employment:

1. Do you have a paying job? ___ Yes ___ No

a. If yes, are you working full-time ____, part-time ____, or sometimes (babysitting, odd jobs, etc.) ___?

b. How much do you earn per week? _____

c. If no, are you looking for work on a full-time basis ____, part-time ____, or sometime (babysitting, odd jobs, etc.) ___?

2. Do you want a job in Juneau this summer? ___ Yes ___ No

a. Full-time ___ Part-time ___

b. What kind of job would you like? _____

Please look at each of the following statements. Check the right response for each Statement. When you find a statement that does not apply to you, just check NO in the first column and go on to the next one. If a statement is true for you, we would like to know HOW OFTEN it was true and HOW SERIOUS or IMPORTANT it was for you.

Statement	Is this statement true for you?		If Yes, How Often?			How Important or Serious?		
	Yes	No	Once or Twice	Sometimes	Always	Not	Some-what	Very
3. I have looked for work in the past year, but there were no jobs.	—	—	—	—	—	—	—	—
4. I was unable to find a job last summer.	—	—	—	—	—	—	—	—
5. I was unable to get a job because of my age.	—	—	—	—	—	—	—	—
6. I don't know how or where to find out about jobs.	—	—	—	—	—	—	—	—
7. My reputation makes it difficult for me to get a job.	—	—	—	—	—	—	—	—
8. My police record makes it difficult for me to get a job.	—	—	—	—	—	—	—	—
9. My sex (boy or girl) makes it difficult to get the job I want.	—	—	—	—	—	—	—	—
10. My race or ethnic background makes it hard to get or keep a job.	—	—	—	—	—	—	—	—
11a. I have no training for the jobs that interest me.	—	—	—	—	—	—	—	—
b. The type of jobs that interest me are _____								

C. School:

Statement	Is this statement true for you?		If Yes, How Often?			How Important or Serious?		
	Yes	No	Once or Twice	Some-Times	Always	Not	Some-what	Very
1. Most of my teachers understand me.	---	---	---	---	---	---	---	---
2. There are not enough classes which are important or useful.	---	---	---	---	---	---	---	---
3. The school nurse has been a help to me.	---	---	---	---	---	---	---	---
4. In the past year I have been pressured by other students to use or buy alcohol or drugs.	---	---	---	---	---	---	---	---
5. Most of my teachers do not really care about me.	---	---	---	---	---	---	---	---
6. I have been suspended from school.	---	---	---	---	---	---	---	---
7. I have been discriminated against in school because of my race or ethnic background.	---	---	---	---	---	---	---	---
8. I have not intentionally damaged or destroyed school buildings or property.	---	---	---	---	---	---	---	---
9. Students have enough say in how my school is run.	---	---	---	---	---	---	---	---
10. I have been physically hurt by other students.	---	---	---	---	---	---	---	---

Statement	Is this statement true for you?		If Yes, How Often?			How Important or Serious?		
	Yes	No	Once or Twice	Some-Times	Always	Not	Some-what	Very
11. I have stayed away or "skipped" school.	---	---	---	---	---	---	---	---

12. What are the three best things about your school?

- a. _____
- b. _____
- c. _____

13. List the three things which your school needs most.

- a. _____
- b. _____
- c. _____

D. Community and Home:

Statement	Is this statement true for you?		If Yes, How Often?			How Important or Serious?		
	Yes	No	Once or Twice	Some-Times	Always	Not	Some-what	Very
1a. My mother spends enough time with me.	---	---	---	---	---	---	---	---
b. My father spends enough time with me.	---	---	---	---	---	---	---	---
c. My guardian spends enough time with me.	---	---	---	---	---	---	---	---
2a. My mother does not provide enough guidance or supervision.	---	---	---	---	---	---	---	---

Statement	Is this statement true for you?		If Yes, How Often?			How Important or Serious?		
	Yes	No	Once or Twice	Sometimes	Always	Not	Some-what	Very
2b. My father does not provide enough guidance or supervision.	___	___	___	___	___	___	___	___
c. My guardian does not provide enough guidance or supervision.	___	___	___	___	___	___	___	___
3. The police/troopers are available when I need them.	___	___	___	___	___	___	___	___
4. I visit with some of my neighbors.	___	___	___	___	___	___	___	___
5a. I am often left without an adult at home. ___ Yes ___ No								
b. If yes, is it usually overnight ____, over a weekend ____, or for several days ____? (check one)								

Statement	Is this statement true for you?		If Yes, How Often?			How Important or Serious?		
	Yes	No	Once or Twice	Sometimes	Always	Not	Some-what	Very
6. In the past year I have been stopped by the police.	___	___	___	___	___	___	___	___
7. I have been arrested by the police.	___	___	___	___	___	___	___	___
8a. My mother understands many of my problems.	___	___	___	___	___	___	___	___
b. My father understands many of my problems.	___	___	___	___	___	___	___	___
c. My guardian understands many of my problems.	___	___	___	___	___	___	___	___



Statement	Is this statement true for you?		If Yes, How Often?			How Important or Serious?		
	Yes	No	Once or Twice	Some-Times	Always	Not	Some-what	Very
9a. I cannot talk with my mother about my ideas or problems.	---	---	---	---	---	---	---	---
b. I cannot talk with my father about my ideas or problems.	---	---	---	---	---	---	---	---
c. I cannot talk with my guardian about my ideas or problems.	---	---	---	---	---	---	---	---
10. The police/troopers discriminate against me because of my race or ethnic background.	---	---	---	---	---	---	---	---
11. The police have been helpful to me.	---	---	---	---	---	---	---	---
12. My father, mother, or guardian drinks a lot of alcohol.	---	---	---	---	---	---	---	---
13. My parents are at home.	---	---	---	---	---	---	---	---
14. My parents or foster parents argue.	---	---	---	---	---	---	---	---
15. My parents or foster parents fight.	---	---	---	---	---	---	---	---
E. Health:								
1. I have needed counseling about pregnancy and abortion.	---	---	---	---	---	---	---	---
2. I need more information about birth control and venereal disease.	---	---	---	---	---	---	---	---

A name

Statement	Is this statement true for you?		If Yes, How Often?			How Important or Serious?		
	Yes	No	Once or Twice	Some-Times	Always	Not	Some-what	Very
3. I have been to a dentist in the past year.	---	---	---	---	---	---	---	---
4. I have been to a doctor in the past year.	---	---	---	---	---	---	---	---
5. I have needed more information about alcohol and drugs.	---	---	---	---	---	---	---	---
6. Some of my friends have a problem with alcohol.	---	---	---	---	---	---	---	---

F. Recreation:

- There are not enough things to do after school.
 Yes No
- Entertainment and recreational activities are too far from home.
 Yes No
- How do you usually find out about recreational activities? (check no more than two).
 school radio newspaper friends parents
 other (please explain) _____
- What would be the best way to let you know about recreational activities in the community?
 school radio newspaper friends parents
 other (please explain) _____
- List three activities that you would participate in, if they were more available.
 a. _____ b. _____ c. _____

- 6a. Where do you usually go after school?
- b. What do you do there?
- c. How long do you stay there?
- 7a. Where do you usually spend your evenings?
- b. What do you do there?
- c. When are you usually home?
- 8. Would better bus transportation allow you to take part in more activities? ___ Yes ___ No
- 9a. Do you own a car or truck? ___ Yes ___ No
- b. Do you drive a car or truck? ___ Yes ___ No
- 10. How often do you drive a car or truck?
 ___ Often ___ Sometimes ___ Rarely

G. Beliefs and Values:

This section is about your beliefs and values. We are interested only in your opinion. There are no right or wrong answers. Please indicate whether you STRONGLY AGREE, AGREE, DISAGREE, or STRONGLY DISAGREE, by circling your responses to the statements.

Statement	Strongly Agree 1	Agree 2	Disagree 3	Strongly Disagree 4
1. It is sometimes necessary to lie on a job application to get the job you want.	1	2	3	4
2. If one wants to get good grades in school, he will have to cheat sometimes.	1	2	3	4
3. It's OK to lie if you are protecting a friend in trouble.	1	2	3	4
4. One can make it in school without having to cheat on exams.	1	2	3	4
5. One should always tell the truth, regardless of what one's friends think of him.	1	2	3	4

Statement	Strongly	Agree	Disagree	Strongly
	Agree			Disagree
	1	2	3	4
6. If one wants to have nice things he has to be willing to break the rules or laws to get them.	1	2	3	4
7. Most people can be trusted these days.	1	2	3	4
8. It is easy to find someone to talk to.	1	2	3	4
9. I often feel awkward and out of place.	1	2	3	4
10. It's not worth planning for anything in the future because I really don't know what is going to happen these days.	1	2	3	4
11. I sometimes feel like nobody cares about me anymore.	1	2	3	4
12. I often feel like it's not worth even trying to change things in my life.	1	2	3	4
13. It is easier to talk to a person of my own race (or ethnic background).	1	2	3	4
14. One problem with the world today is that most people don't believe in anything.	1	2	3	4
15. Everything changes so quickly these days that I often have trouble deciding which is the right thing to do.	1	2	3	4
16. People are better off when everyone knows just how they are expected to act.	1	2	3	4
17. Nothing is done to young people who break the law.	1	2	3	4
18. I like living in Juneau.	1	2	3	4

II. Community Resources:

Please rate each of the agencies or organizations listed in this section. If you do not know anything about an agency or organization, simply check "No" to the question and go on to the next agency or organization.

1. Youth Employment Service (YES)

a. Do you know anything about this agency or organization?
 Yes No

IF YES: No Sometimes Yes Don't Know

b. Is it easy to get there?

c. Do they have a good reputation with young people you know?

d. Do you know what they can do for you?

e. Would they tell anyone about your problems without your permission?

f. Are the people there easy to talk to?

g. Would you send a friend there?

2. Southeast Agency, Tlingit-Haida Central Council (BJA)

a. Do you know anything about this agency or organization?
 Yes No

IF YES: No Sometimes Yes Don't Know

b. Is it easy to get there?

c. Do they have a good reputation with young people you know?

d. Do you know what they can do for you?

e. Would they tell anyone about your problems without your permission?

f. Are the people there easy to talk to?

g. Would you send a friend there?

9. Teen Club

a. Do you know anything about this agency or organization?

____ Yes ____ No

IF YES:

No Sometimes Yes Don't Know

b. Is it easy to get there?

c. Do they have a good reputation with young people you know?

d. Do you know what they can do for you?

e. Would they tell anyone about your problems without your permission?

f. Are the people there easy to talk to?

g. Would you send a friend there?

10. Alaska Native Health Center (PHS)

a. Do you know anything about this agency or organization?

____ Yes ____ No

IF YES:

No Sometimes Yes Don't Know

b. Is it easy to get there?

c. Do they have a good reputation with young people you know?

d. Do you know what they can do for you?

e. Would they tell anyone about your problems without your permission?

f. Are the people there easy to talk to?

g. Would you send a friend there?

17. Public Defender's Office

a. Do you know anything about this agency or organization?

_____ Yes _____ No

IF YES:

No Sometimes Yes Don't Know

b. Is it easy to get there?

c. Do they have a good reputation with young people you know?

d. Do you know what they can do for you?

e. Would they tell anyone about your problems without your permission?

f. Are the people there easy to talk to?

g. Would you send a friend there?

18. Alaska Native Brotherhood (ANB)

a. Do you know anything about this agency or organization?

_____ Yes _____ No

IF YES:

No Sometimes Yes Don't Know

b. Is it easy to get there?

c. Do they have a good reputation with young people you know?

d. Do you know what they can do for you?

e. Would they tell anyone about your problems without your permission?

f. Are the people there easy to talk to?

g. Would you send a friend there?

19. Central Alcoholism Agency (ACA)

a. Do you know anything about this agency or organization?
..... Yes No

IF YES: No Sometimes Yes Don't Know

b. Is it easy to get there? -----

c. Do they have a good reputation with young people you know? -----

d. Do you know what they can do for you? -----

e. Would they tell anyone about your problems without your permission? -----

f. Are the people there easy to talk to? -----

g. Would you send a friend there? -----

20. Alaska Native Sisterhood (ANS)

a. Do you know anything about this agency or organization?
..... Yes No

IF YES: No Sometimes Yes Don't Know

b. Is it easy to get there? -----

c. Do they have a good reputation with young people you know? -----

d. Do you know what they can do for you? -----

e. Would they tell anyone about your problems without your permission? -----

f. Are the people there easy to talk to? -----

g. Would you send a friend there? -----

21. Johnson O'Malley Program (JOM)

a. Do you know anything about this agency or organization?
 ----- Yes ----- No

IF YES: No Sometimes Yes Don't Know

b. Is it easy to get there? -----

c. Do they have a good reputation with young people you know? -----

d. Do you know what they can do for you? -----

e. Would they tell anyone about your problems without your permission? -----

f. Are the people there easy to talk to? -----

g. Would you send a friend there? -----

22. Catholic Community Services

a. Do you know anything about this agency or organization?
 ----- Yes ----- No

IF YES: No Sometimes Yes Don't Know

b. Is it easy to get there? -----

c. Do they have a good reputation with young people you know? -----

d. Do you know what they can do for you? -----

e. Would they tell anyone about your problems without your permission? -----

f. Are the people there easy to talk to? -----

g. Would you send a friend there? -----

25. 4-H Club

a. Do you know anything about this agency or organization?

Yes No

IF YES:

No Sometimes Yes Don't Know

b. Is it easy to get there?

c. Do they have a good reputation with young people you know?

d. Do you know what they can do for you?

e. Would they tell anyone about your problems without your permission?

f. Are the people there easy to talk to?

g. Would you send a friend there?

26. Salvation Army

a. Do you know anything about this agency or organization?

Yes No

IF YES:

No Sometimes Yes Don't Know

b. Is it easy to get there?

c. Do they have a good reputation with young people you know?

d. Do you know what they can do for you?

e. Would they tell anyone about your problems without your permission?

f. Are the people there easy to talk to?

g. Would you send a friend there?

29. Girl Scouts

a. Do you know anything about this agency or organization?

..... Yes No

IF YES:

No Sometimes Yes Don't Know

b. Is it easy to get there? _____

c. Do they have a good reputation with young people you know? _____

d. Do you know what they can do for you? _____

e. Would they tell anyone about your problems without your permission? _____

f. Are the people there easy to talk to? _____

g. Would you send a friend there? _____

30. If you have personally received help, or tried to get help, from any of the agencies listed, please circle YES. If not, circle NO.

a. Youth Employment Service (YES) Yes No

b. Southeast Agency, Tlingit-Haida Central Agency (BIA) Yes No

c. Borough Health Center Yes No

d. Bartlett Memorial Hospital Yes No

e. Juneau Receiving Home Yes No

f. Teen Homes, Inc. Yes No

g. Juneau Police Department Yes No

h. State Probation Office Yes No

i. Teen Club Yes No

j. Alaska Native Health Center (NHS) Yes No

k. State Troopers Yes No

l. Community Schools Yes No

m. State Social Services Yes No

n. Southeast Mental Health Clinic	Yes	No
o. Alaska Legal Services	Yes	No
p. Alaska Youth Village	Yes	No
q. Public Defender's Office	Yes	No
r. Alaska Native Brotherhood (ANB)	Yes	No
s. Central Alcoholism Agency (ACA)	Yes	No
t. Alaska Native Sisterhood (ANS)	Yes	No
u. Johnson O'Malley (JOM)	Yes	No
v. Catholic Community Services	Yes	No
w. Office of Vocational Rehabilitation	Yes	No
x. Alaskans For Life	Yes	No
y. 4-H Club	Yes	No
z. Salvation Army	Yes	No
aa. Campfire Girls	Yes	No
bb. Boy Scouts	Yes	No
cc. Girl Scouts	Yes	No

31a. In case of a family problem, to whom would you first turn for help?
(number your first and second choices)

- | | |
|---------------------|---|
| Parent | School nurse |
| Teacher | State Trooper |
| Friend | School Counselor |
| Relative | Minister, priest, or religious rep. |
| Policeman | Community School Coordinator |
| Agency (name) | Nobody |
| | Other |

b. In case of a school problem, to whom would you first turn for help?
(number your first and second choices)

- | | |
|---------------------|---|
| Parent | School nurse |
| Teacher | State Trooper |
| Friend | School Counselor |
| Relative | Minister, priest, or religious rep. |
| Policeman | Community School Coordinator |
| Agency (name) | Nobody |
| | Other |

c. In case of a personal problem, to whom would you first turn for help? (number your first and second choices)

- | | |
|---------------------|---|
| _____ Parent | _____ School Nurse |
| _____ Teacher | _____ State Trooper |
| _____ Friend | _____ School Counselor |
| _____ Relative | _____ Minister, priest, or religious rep. |
| _____ Policeman | _____ Community School Coordinator |
| _____ Agency (name) | _____ Nobody |
| _____ | _____ Other |

1. Future:

Now we would like to ask you a few questions about your hopes for your future education and work.

1. How much school would you like to finish? (check one)

- _____ Junior High _____ High School _____ Community College
 _____ University _____ Vocational Training School

a. What do you think your chances are for getting this much education?

- _____ Poor _____ Fair _____ Good

b. What are the chances that you will drop out or quit school before completing high school?

- _____ Poor _____ Fair _____ Good

c. How many of your friends will go to college or university?

- _____ None _____ Some _____ Most

d. Do you have a better, equal, or worse chance than others to get a good education?

- _____ Worse _____ Equal _____ Better

2. What kind of job would you like to have as an adult?

a. What do you think your chances are of getting that kind of job?

- _____ Good _____ Fair _____ Poor

b. What are the chances of you getting a job as an adult that pays well?

- _____ Good _____ Fair _____ Poor

c. How good are the chances for you to be successful at your future job?

_____ Poor _____ Fair _____ Good

d. Do you have a better, equal, or worse chance than others to get the job you want?

_____ Better _____ Equal _____ Worse

J. Behavior:

Circle the answer you choose for each question. Remember, all of your answers will be kept secret.

	Never 1	Once or Twice 2	Several Times 3	Very Often 4
In the past year, how often have you...				
1. given a teacher a fake excuse for being absent from class?	1	2	3	4
2. taken little things that don't belong to you?	1	2	3	4
3. broken into a locked place without permission?	1	2	3	4
4. taken a car or truck for a drive without the owner's permission?	1	2	3	4
5. taken something from a student's locker without asking him?	1	2	3	4
6. intentionally (on purpose) damaged private or public property.	1	2	3	4
7. beat up on other young people?	1	2	3	4
8. taken something worth \$50 or more that didn't belong to you?	1	2	3	4
9. run away from home?	1	2	3	4
10. used force to take money from another person?	1	2	3	4
11. smoked cigarettes?	1	2	3	4
12. smoked marijuana?	1	2	3	4

	Never 1	Once or Twice 2	Several Times 3	Very Often 4
13. shared marijuana with others?	1	2	3	4
14. sold marijuana?	1	2	3	4
15. sniffed glue or inhaled fumes (gas)?	1	2	3	4
16. used hard drugs ("downers", heroin)?	1	2	3	4
17. sold hard drugs?	1	2	3	4
18. used alcohol ("booze")?	1	2	3	4
19. tried to hurt yourself?	1	2	3	4

K. Self Image:

Circle the answer for each statement that best describes how you feel about yourself.

	Always 1	Often 2	Sometimes 3	Never 4
1. I am a person of worth, at least equal with others.	1	2	3	4
2. Other people think I have good qualities.	1	2	3	4
3. All in all, I feel that I am a failure.	1	2	3	4
4. I am able to do things as well as most people.	1	2	3	4
5. I am not respected by others.	1	2	3	4
6. I am fun to be with.	1	2	3	4
7. I find it easier to talk to a person of my own race or ethnic background.	1	2	3	4

L. Peers:

The next ten statements have to do with your friends. Read them and circle the answer which best describes them.

To: Shannon Barrett
From: John Coffee,
Geneau Supt.
Date: 2/6/77

You asked me for copies of questionnaires used with students in the school district —

Except for individual teachers using surveys to determine student interests in their classes we use very few surveys or questionnaires. We do have the Public Law 874 cards filled out each year which asks students' ^{parents} addresses + whether they work or live on Federal lands. We also use a title I ^{survey} survey.

The City + Borough of Geneau did do a survey that asked questions about family matters, student attitudes, etc. a couple of years ago. It was not a school district survey but the School Board did agree to administer the questionnaire to a sampling of students. A City-Borough hired consultant did the work. The City-Borough of Geneau and the School District were sued by the parents of a child but the judge ruled that —

the individual's rights of privacy had not been invaded. I'm sure the City - Managers office at 586-7300 can provide you with a copy of the questionnaire used.

The bill, H.B. 98, concerns me mainly because I believe school personnel need to know their students well - I imagine the bill could be interpreted to mean you could not ask which activities there those a student enjoyed at home, etc. The right to privacy acts we work under are certainly stringent enough without adding more restrictions I believe.

CITY AND BOROUGH OF JUNEAU SCHOOL DISTRICT

P.O. BOX 808 • DOUGLAS, ALASKA 99824

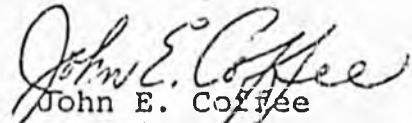
May 1978

DEAR PARENT OR GUARDIAN:

Federal funds have been received during the last ten years for supportive reading and math programs in the Juneau schools. These programs are known as Title I programs. The schools that are selected to have extra instructional help in reading and math are based upon estimated gross annual incomes of the families in that attendance area.

Since our Title I program receives over \$100,000 a year, the Juneau School District is required to collect annual gross income information from families every three years. This information determines which schools will be eligible to participate in the Title I program. Your cooperation completing this information sheet is greatly appreciated. Please have your child return this form to school as early as possible or mail it to the School District no later than June 2.

Thank you,


John E. Coffee

Superintendent of Schools

There are _____ people, including adults, living in our home.
(number)

Please place an "X" in front of the amount that is closest to your gross annual income.

- _____ less than \$4,910
_____ \$6,450 - \$7,980
_____ \$9,500 - \$10,910
_____ \$12,310 - \$13,600
_____ \$14,880 - \$16,030
_____ \$17,180 - \$18,320
_____ over \$19,450

PLEASE DO NOT SIGN YOUR NAME. WE DO NOT NEED TO KNOW WHO YOU ARE.

HB

99

COMMITTEE REPORT

HOUSE

FURTHER: FINANCE

January 30, 1979

Date: _____

Mr. Speaker:

The Committee on JUDICIARY has had HB 99

"An Act relating to individual income tax credits; eff. date."

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:

CHAIRMAN

HB 99

January 29, 1979

The Honorable Terry Gardiner
Speaker of the House
Alaska State Legislature
Juneau, Alaska 99811

Dear Mr. Speaker:

Under the authority of art. III, sec. 18 of the Alaska Constitution, I am transmitting a bill which would amend the individual tax credit found in AS 43.20.015 to relate the amount of the credit directly to the earnings of the Permanent Fund in future years.

In 1978, the Alaska State Legislature added section 15 to AS 43.20 to provide for an individual tax credit. It established a \$100 tax credit for the 1978 tax year, a \$200 tax credit for the 1979 tax year and a \$300 tax credit for the 1980 tax year and for each year thereafter. It is my view that the state might not be able to afford such a large credit during the next few years and that it would be preferable to tie the size of the credit to the performance and return from the Permanent Fund. This would allow each individual Alaskan taxpayer to participate directly in the benefits which have accrued to the state by way of the development of oil and gas resources as well as in the performance and success of the Permanent Fund itself.

I therefore propose that last year's individual tax credit be modified. For the 1978 tax year, the \$100 tax credit would remain intact as provided in the original 43.20.015. In the next two tax years however, there would be a minimum \$100 credit; in addition, 50 per cent of the earnings of the Permanent Fund would be applied as a credit to the income tax liability of individual taxpayers in the state on the following basis. Fifty per cent of the earnings of the fund would be divided by the number of creditable years as determined under subsection (d) of this bill. Subsection (d) of the bill provides that the number of creditable years is the number of individual tax returns filed under this chapter multiplied by the number of years that each individual has filed a return up to a maximum of 5 years per individual. Each individual would receive an additional credit, therefore, based on the number of years the

taxpayer has filed returns in Alaska. Finally, commencing in tax year 1981, the \$100 minimum would be removed and the credit, as calculated above, would be tied exclusively to the permanent fund earnings.

Amendments are made retroactive to January 1, 1978 to coincide with ch. 144 SLA 1978. Since the credit for tax year 1978 will be unchanged, the taxes currently being paid for that tax year will not be affected by the amendment.

Sincerely,

S/JSH

Jay S. Hammond
Governor

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 99
 Title An Act relating to individual income tax credits
 Requested by _____ Date _____

II. FISCAL DETAIL

Agency Affected Revenue
 Program Category Affected Revenue Collection and Management
 BRU, Program, or Subprogram(s) Affected _____
 (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)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL		25				
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		25				

FUNDING (Thousands of Dollars)

GENERAL FUND		25				
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

The expenditure amount will be a one time data processing change to enable the data capture of the necessary tax return information

REVENUE EFFECT

	Revenue Effect of Bill (Millions of Dollars of Credit)	Revenue Effect of Existing Law (Millions of Dollars of Credit)
FY 79	22	22
FY 80	24	44
FY 81	27	68
FY 82	8	68

This bill will reduce the revenue loss from the existing individual tax credits by 20 million in FY 80, 41 million in FY 81, and 60 million in FY 82.

IV. DATE 1/26/79 PREPARED BY John R. Messenger
 AGENCY Revenue
 PHONE 465-2300

Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

ALASKA STATE LEGISLATURE

ELEVENTH Legislature FIRST Session

HOUSE BILL NO. 99

By THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

"An Act relating to individual income tax credits; and providing for and effective date."

Individual income tax credits.

Introduced in the House 1-30, 19.79

HISTORY IN THE HOUSE

1979

Jan. 30

Read first time and referred to Committee on Judiciary and Finance

Reported back with recommendation that

Read second time and

Read third time and

PASS	Effective Date
Yeas	Yeas
Nays	Nays
Absent	Absent
Excused	Excused

Reconsideration

PASS	Effective Date
Yeas	Yeas
Nays	Nays
Absent	Absent
Excused	Excused
Reported correctly engrossed	
Signed by Speaker	
Sent to Senate	

CHIEF CLERK OF THE HOUSE

HISTORY IN THE SENATE

19

Read first time and referred to Committee on

Reported back with recommendation that

Read second time and

Read third time and

PASS	Effective Date
Yeas	Yeas
Nays	Nays
Absent	Absent
Excused	Excused

Reconsideration

PASS	Effective Date
Yeas	Yeas
Nays	Nays
Absent	Absent
Excused	Excused
Reported correctly engrossed	
Signed by President	
Returned to House	

SECRETARY OF THE SENATE

HISTORY IN THE HOUSE

19

Received from Senate

Concurred in Senate amendment thus adopting:
VOTE

Failed to concur in Senate amendment; asked Senate to recede
VOTE

Senate receded from amendment
VOTE

Senate failed to recede from amendment
VOTE

CC appointed by House

CC appointed by Senate

CC adopted by House
VOTE

CC adopted by Senate
VOTE

To enrolling
Reported correctly enrolled
Sent to Governor

..... by Governor

Filed with Lt. Governor

Chapter No.

HB

105

HR 105 -

limit pay-out
to amt. appropriated
or can come
back for exps?

they're just
messing!!

2320

- 1) raise fiscal note?
to take care of
Gary's question -
- 2) What's I.R. code
Sec. 212. ?



Official Business

Alaska State Legislature

House of Representatives

Committee on Judiciary

Pouch V
State Capitol
Juneau, Alaska 99811

February 20, 1979

TO: Jack Chenoweth
FROM: Rocky Plotnick *Rocky*
SUBJECT: Draft Committee Substitute for HB 105

Please incorporate the following in a Draft Committee Substitute for HB 105:

- 1) delete Sec. 2. of the bill - the committee has decided not to alter any Rules of the Court
- 2) include a \$10,000. ceiling for the amount disputed - this way large companies won't take advantage of it
- 3) the hearing officer determines who is prevailing and what percentage of the disputed amount is granted and then determines how much of the expenses are covered in relation to the amount recovered
- 4) the hearing level this bill addresses is the informal and formal administrative hearing
- 5) clarification is needed as to which expenses are valid - "expenses of preparing and presenting arguments and evidence" should include attorney and accountant fees, duplication, phone calls, and they should be reasonable - for example, a hot shot tax attorney's first class air fare from New York City isn't too reasonable

Please remember this is a draft committee substitute. Until we incorporate the above changes the Dept. of Revenue can't do a fiscal note so please expedite this request.

IN THE LEGISLATURE OF THE STATE OF ALASKA

ELEVENTH LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act authorizing recovery of expenses from the state on hearing of disputed tax payments."

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

* Section 1. AS 43.05.240 is amended by adding a new subsection to read:

(e) A taxpayer may recover from the department the expenses of preparing and presenting arguments and evidence at a hearing under (a)-(c) of this section if the disputed tax liability does not exceed \$10,000 and if the taxpayer ultimately prevails on the question of tax liability. The taxpayer who ultimately prevails on a question of tax liability shall present a statement of those expenses to the hearing officer who shall promptly determine the expenses to be allowed up to a maximum of \$5,000. As used in this section, reasonable expenses shall include professional fees and incidental costs incurred in preparing and presenting arguments and evidence relative to the tax or penalty in dispute, travel expenses incurred in attending a hearing under this section, and the loss of wages by a taxpayer for the time that he is required to be in attendance of a hearing. Recovery of a portion of expenses under this subsection shall be generally proportional to the percentage of his recovery under the disputed liability.

① ——— cannot use expenses as (reimbursed)
② & who prevails ——— a deduction

of expenses under this subsection shall be generally proportional to the percentage of issues on which the taxpayer prevails. A taxpayer receiving expenses under this provision shall not subsequently deduct the expenses thus recovered as provided in Internal Revenue Code sec. 212.

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS for House Bill No. 105
 Title An Act authorizing recovery of expenses from the State on hearing of
 Requested by Judiciary Committee ~~Disputed tax payment.~~
 Date: 2/27/79

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)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL		62.5	62.5	62.5	62.5	62.5
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		62.5	62.5	62.5	62.5	62.5

FUNDING (Thousands of Dollars)

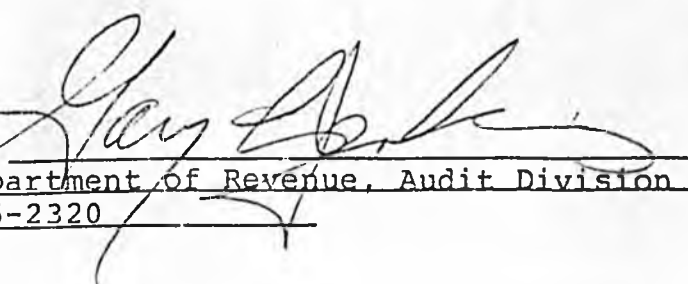
GENERAL FUND		62.5	62.5	62.5	62.5	62.5
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS None

FULL TIME						
PART TIME						
TEMPORARY						

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

See attached memto to John R. Messenger dated 2/27/79.

IV. DATE 2/27/79 PREPARED BY 
 AGENCY Department of Revenue, Audit Division
 PHONE 465-2320
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

Part VII—Additional Itemized Deductions for Individuals

- Sec. 211. Allowance of deductions.
 Sec. 212. Expenses for production of income.
 Sec. 213. Medical, dental, etc., expenses.
 Sec. 214. Repealed.
 Sec. 215. Alimony, etc., payments.
 Sec. 216. Deduction of taxes, interest, and business depreciation by cooperative housing corporation tenant-stockholder.
 Sec. 217. Moving expenses.
 Sec. 218. Contributions to candidates for public office.
 Sec. 219. Retirement savings.
 Sec. 220. Retirement savings for certain married individuals.
 Sec. 221. Cross references.

SEC. 211. 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 (section 261 and following, relating to items not deductible).

Last amendment.—Sec. 211 appears above as amended by Sec. 102(b)(3) of Public Law 95-30, May 23, 1977, effective (Sec. 106(a) of P.L. 95-30) for taxable years beginning after Dec. 31, 1976. Sec. 211 as it read before this amendment is in P-H Cumulative Changes.

SEC. 212. EXPENSES FOR PRODUCTION OF INCOME.

In the case of an individual, there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year—

- (1) for the production or collection of income;
- (2) for the management, conservation, or maintenance of property held for the production of income; or
- (3) in connection with the determination, collection, or refund of any tax.

Implied amendment of Sec. 212 was made by Sec. 208(c) of Public Law 94-12, Mar. 29, 1975.

SEC. 213. MEDICAL, DENTAL, ETC., EXPENSES.

(a) Allowance of Deduction.—There shall be allowed as a deduction the following amounts, not compensated for by insurance or otherwise—

- (1) the amount by which the amount of the expenses paid during the taxable year (reduced by any amount deductible under paragraph (2)) for medical care of the taxpayer, his spouse, and dependents (as defined in section 152) exceeds 3 percent of the adjusted gross income, and
- (2) an amount (not in excess of \$150) equal to one-half of the expenses paid during the taxable year for insurance which constitutes medical care for the taxpayer, his spouse, and dependents.

Last amendment.—Sec. 213(a) appears above as amended by Sec. 106(a) of Public Law 89-97, July 30, 1966, effective (Sec. 106(e) of P.L. 89-97) for taxable years beginning after Dec. 31, 1966. Sec. 213(a) as so amended is in P-H Cumulative Changes.

Prior amendment.—Sec. 213(a) was previously

amended by Sec. 3(a) of Public Law 86-470, May 14, 1960, effective (Sec. 3(b) of P.L. 86-470) for taxable years beginning after Dec. 31, 1959. Sec. 213(a) as so amended is in P-H Cumulative Changes.

(b) Limitation with Respect to Medicine and Drugs.—Amounts paid during the taxable year for medicine and drugs which (but for this subsection) would be taken into account in computing the deduction under subsection (a) shall be taken into account only to the extent that the aggregate of such amounts exceeds 1 percent of the adjusted gross income.

Last amendment.—Sec. 213(b) appears above as amended by Sec. 106(b) of Public Law 89-97, July 30, 1966, effective (Sec. 106(e) of P.L. 89-97) for taxable years beginning after Dec. 31, 1966.

Prior amendment.—Sec. 213(b) was previously

amended by Sec. 211(a) of Public Law 88-272, Feb. 28, 1964, effective (Sec. 211(h) of P.L. 88-272) for taxable years beginning after Dec. 31, 1963. Sec. 213(b) as so amended is in P-H Cumulative Changes.

Rule 79. Costs—Taxation and Review.

(a) **Cost Bill—Notice—Waiver.** Within 10 days after the entry of judgment, a party entitled to costs shall serve on each of the other parties to the action or proceeding a cost bill, together with a notice when application will be made to the clerk to tax costs. The cost bill shall distinctly set forth each item claimed in order that the nature of the charge can be readily understood. It shall be verified by the oath of the party, of his agent or attorney or of the clerk of such attorney, stating that the items are correct, that the services have been actually and necessarily performed, and that the disbursements have been necessarily incurred in the action or proceeding. The notice shall specify the date and hour at which application for the taxing of such costs will be made to the clerk, which date shall be not less than 3 nor more than 7 days from the date of the notice. Failure of a party to serve a cost bill and notice as required by this subdivision shall be construed as a waiver of his right to recover costs.

(b) **Items Allowed as Costs.** A party entitled to costs may be allowed premiums paid on and expenses of posting, undertakings, bonds or security stipulations, where the same have been furnished by reason of express requirement of law or on order of the court; the necessary expense of taking depositions for use at trial and producing exhibits; the expense of service and publication of summons or notices, and postage when the same are served by mail; filing fees and other charges made by the clerk of the court and fees for transcripts required in the trial of a case in the superior court. In addition to the items allowed as costs by law and in these rules, a party shall be allowed any other expenses necessarily incurred in order to enable a party to secure some right accorded him in the action or proceeding.

(c) **Taxing of Costs by Clerk.**

(1) At the time specified in the notice, any party may present his objections to the cost bill, either orally or in writing. He shall specify each item to which objection is made and the ground of the objection. The parties may file affidavits or

other documentary evidence to support their respective positions.

(2) The clerk shall thereupon proceed to tax the costs, and shall allow the items specified in the cost bill which are proper. Within 2 days after the costs have been taxed, the clerk shall insert the amount of the same in a blank space left in the judgment or order for that purpose, and shall make a similar insertion in the copies and docket of the judgment or order. The taxing of costs by the clerk shall be final, unless modified on review as provided in this rule.

(d) **Review by Court.** The action of the clerk in taxing costs may be reviewed by the court at the instance of any party upon motion and notice served not later than five days after the costs have been taxed by the clerk. When notice is served, the motion shall particularly designate each ruling of the clerk to which objection is made. Matters not so designated will not be considered by the court. The motion will be heard upon the same papers, affidavits and other documentary evidence used before the clerk, and upon such memoranda as the court may require. The court shall promptly rule on the motion. (Amended by Supreme Court Order 258 effective November 15, 1976)

(a) **CROSS REFERENCE:** Civ. Form 156

Rule 82. Attorney's Fees.**(a) Allowance to Prevailing Party as Costs.**

(1) Unless the court, in its discretion, otherwise directs, the following schedule of attorney's fees will be adhered to in fixing such fees for the party recovering any money judgment therein, as part of the costs of the action allowed by law:

ATTORNEY'S FEES IN AVERAGE CASES

		<i>Contested</i>	<i>Without Trial</i>	<i>Non-Contested</i>
First	\$2,000	25%	20%	15%
Next	\$3,000	20%	15%	12.5%
Next	\$5,000	15%	12.5%	10%
Over	\$10,000	10%	7.5%	5%

Should no recovery be had, attorney's fees for the prevailing party may be fixed by the court as a part of the costs of the action, in its discretion, in a reasonable amount.

(2) In actions where the money judgment is not an accurate criteria for determining the fee to be allowed to the prevailing side, the court shall award a fee commensurate with the amount and value of legal services rendered.

(3) The allowance of attorney's fees by the court in conformance with the foregoing schedule is not to be construed as fixing the fees between attorney and client.

(b) Allowance in Mental Cases. In proceedings under the Mental Health Act, the attorney appointed to represent the patient shall be allowed and paid a fee of \$25.00, unless the judge, in his discretion, orders otherwise. A lay advisor appointed in such proceedings shall be allowed and paid a fee of \$10.00, unless the judge, in his discretion, orders otherwise.

MEMORANDUM

TO: John R. Messenger
Acting Commissioner
Department of Revenue

DATE: February 27, 1979

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: CS HB 105

This bill would provide for the reimbursement of expenses incurred by a taxpayer in preparing for a hearing of a tax matter. The prerequisite to receive reimbursement of expenses under this proposed legislation is that the tax liability does not exceed \$10,000 and that the taxpayer must prevail at the hearing.

The bill does not identify clearly what allowable costs might be. In addition to professional fees, would it also include such things as loss of wages by the taxpayer so that he could be present at the hearing or prepare for the hearing, and would it include transportation costs for the taxpayer and his representatives to and from the place of the hearing? For purposes of this Fiscal Note, I have assumed that it would include professional fees, travel expenses, and loss of wages of the taxpayer.

Based on our current level of appeals to informal conference or hearing, it is anticipated that there would be approximately 25 hearings annually to which this provision could apply. At an estimated average cost of \$2,500 per claim, the total potential cost could be \$62,500. Some claims might be much more than \$2,500 and some less but we believe this is a reasonable guess as to the average amount. If the number of hearings increased in the future, then the amount of expenses would increase also in a proportional amount.

I would like to propose some specific language to the draft CS HB 105 which I believe would help clarify the bill. First, I think it would be helpful to specify the kinds of reasonable expenses to be allowed. Language might be included as follows: "Reasonable expenses shall include professional fees incurred in preparing and presenting arguments and evidence relative to the tax or penalty in dispute, travel expenses incurred in attending a hearing under this section, and the loss of wages by a taxpayer for the time that he is required to be in attendance of a hearing under this section".

Secondly, I believe that some provision should be made for paying the expenses of a taxpayer at the administrative level if he loses at a department hearing but ultimately wins in court. To take care of this situation, I would suggest that the first sentence of the bill should read, "A taxpayer may recover from

the department the expenses of preparing and presenting arguments and evidence relative to a tax penalty in dispute, the disputed liability does not exceed \$10,000 and if the taxpayer ultimately prevails on the question of tax liability".

Finally, rather than limiting professional fees to those persons licensed under AS 08, I believe it would be more reasonable to set a ceiling on the amount of expenses to be recovered. This could be accomplished by the following language: "The taxpayer shall present a statement of those expenses to the hearing officer who shall promptly determine the expenses to be allowed up to a maximum of \$5,000".

I have included these drafting changes in the attached draft bill.

HB 105
2-6-79

Messenger - limited to cases of hardship
Dept. Rev. put on a dollar limit - or
to individuals (not Oil
companies ^{or} N.S.B., for example).

who should be covered?
what kind of expenses included?
Revenue needs these questions
answered before preparing a fiscal note.

~~Teo~~
~~Feat~~ Spangler -
Dept. Law

I. what level of appeal?
1. admin. hearing
2. Superior Crt.
3. Supreme Crt. ?
4. all 3

II. Prevailing?

III. "actual costs" definition needed
[Civil Rule 79]

IV. Per Diem?

V. Attorney's Fees - what if atty.
on ~~conting~~ contingent fee (%)

VI. Include Review mechanism

Appellant Rule 29 - Superior Court -

House Judiciary Committee Meeting Minutes
Wednesday, February 14, 1979

Chairman CHARLIE PARR opened the meeting with all members present except Representatives Malone and Brown.

Representative RANDOLPH appeared as prime sponsor of HOUSE BILL 105, Recovery of expenses from the state on hearing appeal of disputed tax payments. He stated that the intent of this legislation is to allow a small class of taxpayers to dispute taxes.

Chairman PARR asked Randolph if on line 13, if the state were the prevailing party, should they recover costs from the taxpayer, to which RANDOLPH replied a firm "no".

JOHN MESSENGER from the Department of Revenue offered the following thoughts during his testimony:
There should be a ceiling on the dollar amount of the tax dispute in question and/or a provision limiting who is entitled to recover costs in tax disputes.
Also, the state should recover, just as the taxpayer, if it is the prevailing party.

Following Messenger's testimony and the discussion of who will and who will not benefit, Chairman Parr proposed that Staff work up a Committee Substitute Work Draft including the Court Rule question, Limitations on either people, dollar amount, or both, a definition of "expenses" and the reciprical prevailing answer.

The subject then considered was HOUSE BILL 47 dealing with Alcoholic Beverages. This bill was referred back to Committee. Representative BROWN MOVES a CS to repeal the entire act, explaining that the subject is already sufficiently dealt with in the Criminal Code and Title IV.

There was considerable OBJECTION and MOTION FAILED.

Jan Van Dort 4955

get draft CS HB 105

3837 Jack Chenoweth

employees and employers to the Department of Labor in connection with the administration of the State Employment Security Act to determine if persons receiving assistance from the Department of Health and Social Services under their Adult Public Assistance and Aid to families

with dependent children were eligible. Such data is within the ambit of protection intended to be afforded the right of privacy under § 22, art. I, of the Alaska Constitution. 1972 Op. Att'y Gen., issued under former AS 43.20.190.

Sec. 43.05.240. Taxpayer remedies. (a) A person aggrieved by the action of the department in fixing the amount of a tax or in imposing a penalty may apply to the department within 60 days from the date of mailing the notice required to be given to him by the department, giving notice of the grievance, and requesting an informal conference. At the conference the person aggrieved may present arguments and evidence relevant to the amount of tax or penalty due the state. If the department determines that a correction is warranted, the department shall make the correction.

(b) A person aggrieved by the action of the department in fixing the amount of a tax or in imposing a penalty may apply to the department and request a formal hearing

(1) in place of the informal conference provided for in (a) of this section, within 60 days from the date of mailing the notice required to be given to him by the department; or

(2) within 30 days after decision resulting from an informal conference.

(c) At the formal hearing the department may subpoena witnesses and may administer oaths and make inquiries necessary to determine the amount of the tax or penalty due the state. The person aggrieved may present arguments and evidence relevant to the amount of the tax or penalty due the state. If the department determines that a correction is warranted, the department shall make the correction.

(d) Within 30 days after the formal hearing and decision by the department, a person aggrieved by the decision of the department may appeal to the superior court in the judicial district in which he resides. The taxpayer shall be given access to the file of the department in the matter for preparation of his appeal. If after the appeal is heard it appears that the tax was correct, the court shall confirm the tax. If incorrect, the court shall determine the amount of the tax and if the person aggrieved is entitled to recover the tax or part of it, the court shall order the repayment and the department shall immediately pay the amount due and attach a certified copy of the judgment to the payment. (§ 2 ch 166 SLA 1976)

Collateral estoppel. — If a later proceeding is concerned with a similar or unlike claim relating to a different tax year, a prior judgment acts as a collateral estoppel only as to those matters in the second proceeding which were actually presented and determined in the first suit.

State v. Baker, Sup. Ct. Op. No. 227 (File No. 428), 393 P.2d 893 (1964, decided under former AS 43.70.050.

Res Judicata. — If a claim of liability or nonliability relating to a particular tax year is litigated, a judgment on the merits is res judicata as to any subsequent proceeding

involving year. St

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Sec AS 4 asses a retu not a proce

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Se asse of li levy proc (1)

(2)

3432 Ted Spengler -

Prevailing? on part?
break down Hearing officer

formal hearing only -

review of expenses

2-22-79

Jack says "prevailing" is when
a person gets more than
what he thought he had coming (?)

Introduced: 1/31/79
Referred: Judiciary and
Finance

1 IN THE HOUSE

BY RANDOLPH

2 HOUSE BILL NO. 105

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing recovery of expenses from the state
7 on hearing or appeal of disputed tax payments; and
8 changing Rules 79 and 82 of the Alaska Rules of Civil
9 Procedure."

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

11 * Section 1. AS 43.05.240 is amended by adding a new subsection to read:
12 (e) A taxpayer who prevails ^(wins-gains) [receives a tax correction in his favor]
13 this section shall recover from the department the expenses of preparing
14 and presenting arguments and evidence relative to the tax or penalty in
15 dispute upon presentation of a certified statement of those expenses to
16 the department.

17 * Sec. 2. Section 1 of this Act changes Rule 79 of the Alaska Rules of
18 Civil Procedure by altering the manner of recovery of costs by a plaintiff
19 entitled to recovery of expenses in an appeal of a disputed tax or penalty,
20 and changes Rule 82 of the Alaska Rules of Civil Procedure by mandating
21 recovery of the entire amount of a plaintiff's attorney fees in the success-
22 ful appeal of a disputed tax or penalty.

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employees and employers to the Department of Labor in connection with the administration of the State Employment Security Act to determine if persons receiving assistance from the Department of Health and Social Services under their Adult Public Assistance and Aid to families

with dependent children were eligible. Such data is within the ambit of protection intended to be afforded the right of privacy under § 22, art. I, of the Alaska Constitution. 1972 Op. Att'y Gen., issued under former AS 43.20.190.

Sec. 43.05.240. Taxpayer remedies. (a) A person aggrieved by the action of the department in fixing the amount of a tax or in imposing a penalty may apply to the department within 60 days from the date of mailing the notice required to be given to him by the department, giving notice of the grievance, and requesting an informal conference. At the conference the person aggrieved may present arguments and evidence relevant to the amount of tax or penalty due the state. If the department determines that a correction is warranted, the department shall make the correction.

(b) A person aggrieved by the action of the department in fixing the amount of a tax or in imposing a penalty may apply to the department and request a formal hearing

(1) in place of the informal conference provided for in (a) of this section, within 60 days from the date of mailing the notice required to be given to him by the department; or

(2) within 30 days after decision resulting from an informal conference.

(c) At the formal hearing the department may subpoena witnesses and may administer oaths and make inquiries necessary to determine the amount of the tax or penalty due the state. The person aggrieved may present arguments and evidence relevant to the amount of the tax or penalty due the state. If the department determines that a correction is warranted, the department shall make the correction.

(d) Within 30 days after the formal hearing and decision by the department, a person aggrieved by the decision of the department may appeal to the superior court in the judicial district in which he resides. The taxpayer shall be given access to the file of the department in the matter for preparation of his appeal. If after the appeal is heard it appears that the tax was correct, the court shall confirm the tax. If incorrect, the court shall determine the amount of the tax and if the person aggrieved is entitled to recover the tax or part of it, the court shall order the repayment and the department shall immediately pay the amount due and attach a certified copy of the judgment to the payment. (§ 2 ch 166 SLA 1976)

Collateral estoppel. — If a later proceeding is concerned with a similar or unlike claim relating to a different tax year, a prior judgment acts as a collateral estoppel only as to those matters in the second proceeding which were actually presented and determined in the first suit.

State v. Baker, Sup. Ct. Op. No. 227 (File No. 428), 393 P.2d 893 (1964, decided under former AS 43.70.050.

Res judicata. — If a claim of liability or nonliability relating to a particular tax year is litigated, a judgment on the merits is res judicata as to any subsequent proceeding

involving year. S

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2-14-79
HB 105

1) Randolph
doesn't want to protect the oil industry
10,000 ^{ceiling} maximum per case

remove crt. rule 79E82 to
avoid 2/3 of both houses vote

Messenger
recovery of actual expenses
either way - the State or
the individual -

? at. rule?
CS Draft - Randolph
Messenger

include: 1) limitations - ceiling on amount
~~10,000~~ ^{if disputed}

Part
A & B
Revise
4.3.05.210

2) who is prevailing? - Hearing officer

3) drop sec 2 - Crt. Rule

4) actual costs & attorney fees include
expenses - definition -
which ones are valid -

Messenger - review attorney & accountant &
of expenses

~~things~~ / phone calls ??

5) which level?
Formal hearing only - ^{sup. / Dep.} Dep. level

6) spell out how the Dept.
will handle this - make it
easy for taxpayer [ex: take a day
off of work]

25.00
per day
per diem

STATE OF ALASKA THE LEGISLATURE

POUCH Y - STATE CAPITOL
JUNEAU ALASKA 99811
907-465-3800

LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

January 20, 1979

SUBJECT: Recovery of expenses in tax appeals
(Work Order No. 6054)

TO: Representative Dick Randolph

FROM: John B. Chenoweth
Legislative Counsel

Some notes with respect to the draft of this legislation of which you should be aware --

Addition of a subsection (e) to AS 43.05.240 provides for the recovery of expenses as against the Department of Revenue in all appeals of taxes and penalties for taxes which are collected by that Department. I find only two other taxes payable which are not collected by the Department of Revenue, relating to insurance premiums (Department of Commerce) and the motor vehicle registration tax (Department of Public Safety). As to the latter two taxes, there is no general mechanism for appeal of the taxes against the administrative agencies. To provide for recovery of costs, I would have had to first provide for an administrative appellate process, and this would appear to fall beyond the scope of the work order. If this is what you desire, please advise.

I have used, in the legislation, the term "expenses" to subsume both the costs of administrative or judicial appeal (i.e. filing fees, duplication expenses, phone calls, and the like) and attorneys' fees. I have also tried to provide for an expedited recovery process based upon the presentation of a certified itemization of expenses to the department. If this is insufficient to provide the measure of protection 'or the state's interest in ascertaining that the expenses claimed are legitimate, please advise and I will redraft the provision with an eye toward strengthening the requirement.

The "automatic" recovery of costs and attorneys' fees by a successful plaintiff provided in section 1 of the bill is in derogation of Alaska court rules of civil procedure. In a

Representative Dick Randolph

Page 2

January 20, 1979

judicial context, court rules currently require a different procedure for ascertaining allowable costs, and allow (but do not mandate) partial recovery of attorneys' fees by a prevailing party. As you may know, Article IV, section 15 of the State Constitution permits the Legislature to exercise rule-making power, but a two-thirds vote on the rule change is required. Additionally, the Agency's drafting manual requires that rule changes wrought by legislative action be set out in the title of the bill.

I trust this is responsive to your request. Please contact me if amendments, changes in text, or additional work is required with respect to the legislation.

Thank you.

JBC:jdn

Enclosure

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February 6, 1979

Chairman CHARLIE PARR called the meeting to order at 3:09 pm with all members present except Representatives BROWN and BARNES who were ill.

The subject was House Bill 105 "An Act authorizing recovery of expenses from the state on hearing or appeal of disputed tax payments; and changing Rules 79 and 82 of the Alaska Rules of Civil procedure".

JAN VANDORT appeared on behalf of Representative RANDOLF. He testified to the fact that Randolph perceived abuse in that many people with a small dollar amount dispute do not appeal because of the costs of such procedure. Apparently all state taxes but two are collected through the Department of Revenue. He stated that because the bill in its present form changes Rules 79 & 82, it would need 2/3 vote of the legislature to pass. He mentioned two practice problems he found in the bill, one being determining who is the prevailing party. In some tax cases there may be more than one issue being disputed and the bill should include some guideline of determining the prevailing party. The other problem VanDort perceived is what would happen when the Dept. of Revenue is the prevailing party. In other words, would the individual be responsible for costs to the state? Rep. MARTIN asked the witness if he felt that this could encourage people to not pay their taxes to which VanDort replied that it didn't discourage people to use the court system. MARTIN then asked if the loss of time at work would be covered under "costs" and was told that this is not clear in the bill's present form. The witness suggested that a Definitions section might be added to the bill.

JOHN MESSENGER appeared on behalf of the Department of Revenue. He testified to the fact that the Department felt sympathetic toward the intent of the bill, an intent to compensate small taxpayers who would otherwise not dispute a tax question because of the high cost involved. He explained the present process of first and informal conference then a formal administrative hearing. He felt that the intent of the legislation could be covered in a bill of more narrow scope. Two main points covered by witness Messenger included the facts that (1) large taxpayer's should not be financed by the state as large corporations have attorneys and accountants on staff so that the legislation should limit the provision to hardship cases, and (2) that once the matter is in court, should the state prove the prevailing party, it also should recover costs. In answer to a question by Chairman Parr, as to what percent of the time a taxpayer now wins his case in formal hearing, the committee was given an estimate of 10%. Chairman Parr then asked Messenger about a fiscal note and was told one could be prepared once the question of "who will be covered?" is answered.

TEO SPENGLER appeared on behalf of the Department of Law. Her four-points to consider include (1) a need for clarity in the bill as to which levels of appeal are reimburseable.

February 6, Continued

As the bill now reads, it appears that the Administrative and Superior Court levels are reimbursable, but for reimbursement in Supreme Court, the bill will also need to change Appellate Rule 29. (2) The question of prevailing party is also seen as a problem to the Department of Law. (3) Apparently the bill is vague as to how legitimate expenses (wages lost or per diem rate) attorney's fees (contingency - reasonable hrly rate). (4) Spengler suggested that a mechanism to determine legitimate expenses.

Staff Attorney PEGGY BERCK explained, at the chairman's request, what Rules 82 & 79 actually are.

Following discussion about fiscal costs and the fact that the Prime Sponsor (Randolf) of the bill was unavailable at the time, Chairman Parr expressed his intent to hold the bill for further research and testimony and the meeting was ADJOURNED at 4:10 pm.

A COMMISSION SURVEY

1977
**CHANGING
PUBLIC ATTITUDES
ON GOVERNMENTS
AND TAXES**

**Advisory Commission on
Intergovernmental Relations**
WASHINGTON, D.C. 20575 • OCTOBER 1977



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