



# LAWS OF ALASKA

1998

**Source**  
HB 484

**Chapter No.**  
53

## AN ACT

Exempting services of certain sports officials at amateur sporting events from coverage under the Alaska Employment Security Act; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

**Approved by the Governor:** May 29, 1998  
**Actual Effective Date:** Conditional

AN ACT

1 Exempting services of certain sports officials at amateur sporting events from coverage under  
2 the Alaska Employment Security Act; and providing for an effective date.

3

4 \* **Section 1.** AS 23.20.526(a) is amended by adding a new paragraph to read:

5 (22) services performed in the employ of the state, including the  
6 University of Alaska, a political subdivision of the state, or an organization that is  
7 exempt from federal income tax under 26 U.S.C. 501(a) in an officiating capacity at  
8 amateur sporting events for which the state, political subdivision, or organization  
9 agrees to provide officiating services.

10 \* **Sec. 2.** This Act applies to services performed after the later of the effective date of this  
11 Act or December 31, 1998.

12 \* **Sec. 3.** This Act does not take effect unless the Federal Unemployment Tax Act (26  
13 U.S.C. 3300 - 3311) is amended on or before December 31, 1999, to exempt from the

**Chapter 53**

1 definition of employment in that Act officiating services performed at amateur sporting events  
2 as described in sec. 1 of this Act.

3 \* Sec. 4. If this Act takes effect as described in sec. 3 of this Act, it takes effect on the  
4 later of the following dates:

5 (1) immediately under AS 01.10.070(c); or

6 (2) the day on which the amendment to the Federal Unemployment Tax Act  
7 described in sec. 3 of this Act takes effect.