

HOUSE BILL NO. 100

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE FIELDS

Introduced: 2/12/25

Referred: State Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act establishing a tax on federal campaign spending in the state; and providing for**
2 **an effective date."**

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

4 *** Section 1.** AS 43 is amended by adding a new chapter to read:

5 **Chapter 62. Federal Campaign Spending Tax.**

6 **Sec. 43.62.010. Levy of federal campaign tax.** A tax of five percent is levied
7 on the amount expended in the state for a federal political campaign. In this section,

8 (1) "amount expended" includes an amount expended for media,
9 salaries, consultants, and federally reportable expenses;

10 (2) "federally reportable expense" means a disbursement or
11 expenditure required to be reported to the Federal Election Commission under 52
12 U.S.C. 30104.

13 **Sec. 43.62.020. Payment of federal campaign tax.** The tax levied by
14 AS 43.62.010 is due at the time the expenditure is made. A federal political campaign

1 shall collect the tax and remit the tax to the department in accordance with regulations
2 adopted by the department.

3 **Sec. 43.62.030. Relationship to municipal taxes.** The tax levied by
4 AS 43.62.010 is in addition to any tax imposed by a municipality.

5 * **Sec. 2.** This Act takes effect January 1, 2026.