



# LAWS OF ALASKA

2024

**Source**

SCS CSHB 148(FIN) am S

**Chapter No.**

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**AN ACT**

Relating to the head start program; relating to the Alaska performance scholarship program; relating to the insurance tax education credit, the income tax education credit, the oil or gas producer education credit, the property tax education credit, the mining business education credit, the fisheries business education credit, and the fisheries resource landing tax education credit; relating to allocations of funding for the Alaska Workforce Investment Board; relating to grants for technical and vocational education; providing for an effective date by amending the effective date of secs. 1, 2, and 21, ch. 61, SLA 2014; 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



**AN ACT**

1 Relating to the head start program; relating to the Alaska performance scholarship program;  
2 relating to the insurance tax education credit, the income tax education credit, the oil or gas  
3 producer education credit, the property tax education credit, the mining business education  
4 credit, the fisheries business education credit, and the fisheries resource landing tax education  
5 credit; relating to allocations of funding for the Alaska Workforce Investment Board; relating  
6 to grants for technical and vocational education; providing for an effective date by amending  
7 the effective date of secs. 1, 2, and 21, ch. 61, SLA 2014; and providing for an effective date.

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9 \* **Section 1.** AS 14.07.165(a) is amended to read:

10 (a) The board shall adopt

11 (1) statewide goals and require each governing body to adopt written

1 goals that are consistent with local needs;

2 (2) regulations regarding the application for and award of grants under  
3 AS 14.03.125;

4 (3) regulations implementing provisions of AS 14.11.014(b);

5 (4) regulations requiring approval by the board before a charter school,  
6 state boarding school, or a public school may provide domiciliary services;

7 (5) regulations establishing standards for an early education program  
8 provided by a school district for children who are four and five years of age; the  
9 regulations must include

10 (A) standards for a locally designed, evidence-based program  
11 that meets [HEAD START PROGRAM PERFORMANCE STANDARDS  
12 AND OTHER] federal standards required for early education programs to  
13 receive federal funding;

14 (B) a requirement that a teacher in charge of a program hold a  
15 valid teacher certificate issued under AS 14.20 and

16 (i) have satisfactorily completed a minimum of six  
17 credit hours in early childhood education or complete the minimum  
18 credit hours within two years of the date the teacher's employment with  
19 the early education program begins; or

20 (ii) have two or more years of experience teaching  
21 kindergarten or another early education program and have completed  
22 additional coursework related to reading instruction, as required by the  
23 department;

24 (C) developmentally appropriate objectives for children four  
25 and five years of age rather than academic standards appropriate for older  
26 children; the objectives must allow school districts to adapt the content of an  
27 early education program to be culturally responsive to local communities;

28 (D) accommodations for the needs of all early education  
29 children and their families regardless of socioeconomic circumstances; and

30 (E) standards for day in session requirements appropriate for  
31 children four and five years of age;

1 (6) regulations establishing standards for day in session requirements  
2 appropriate for kindergarten students.

3 \* **Sec. 2.** AS 14.38.010 is amended by adding a new subsection to read:

4 (b) The department shall make a grant to each eligible head start agency  
5 operating a head start program in the state under 42 U.S.C. 9831 - 9852c in an amount  
6 equal to the amount of the head start program's nonfederal contributions required  
7 under 42 U.S.C. 9835. If the amount appropriated to the department is insufficient to  
8 meet the amount authorized for grants under this subsection, the department shall  
9 distribute the grants pro rata to each eligible head start agency.

10 \* **Sec. 3.** AS 14.43.820(a) is amended to read:

11 (a) Subject to appropriation, the commission shall award an Alaska  
12 performance scholarship to an applicant who

13 (1) is a resident of the state as defined in AS 01.10.055;

14 (2) graduated or will graduate within **18** [SIX] months from a high  
15 school in the state; **and**

16 (3) except as provided in (c) of this section, has completed, **is enrolled**  
17 **in, or plans to enroll in** a core academic curriculum of high school level coursework  
18 that includes

19 (A) four years of mathematics, four years of language arts, four  
20 years of science, and four years of social studies, one year of which may  
21 include a foreign language, an Alaska Native language, fine arts, [OR] cultural  
22 heritage, **or career and technical education**; [OR]

23 (B) three years of mathematics, four years of language arts,  
24 three years of science, four years of social studies, and two years of

25 (i) a foreign language, [OR] an Alaska Native language,  
26 **fine arts, or cultural heritage; or**

27 (ii) **career and technical education, one year of**  
28 **which includes two semesters of sequentially more rigorous content**  
29 **within a career cluster; or**

30 (C) **three years of mathematics, four years of language arts,**  
31 **three years of science, four years of social studies, one year of which may**

1                   be career and technical education, and two years of a foreign language, an  
2                   Alaska Native language, fine arts, or cultural heritage [;

3                   (4) HAS A MINIMUM GRADE-POINT AVERAGE IN HIGH  
4                   SCHOOL OF 2.5 OR HIGHER; THE DEPARTMENT SHALL SET BY  
5                   REGULATION MINIMUM REQUIREMENTS BASED ON A SUBSTANTIALLY  
6                   SIMILAR STANDARD FOR DISTRICTS THAT DO NOT ASSIGN GRADES;

7                   (5) HAS ACHIEVED A MINIMUM SCORE ON A

8                                   (A) COLLEGE ENTRANCE EXAMINATION; OR

9                                   (B) STANDARDIZED EXAMINATION DESIGNED TO  
10                   MEASURE A STUDENT'S LEVEL OF PREPAREDNESS TO MAKE THE  
11                   TRANSITION TO WORK, AS SELECTED BY THE DEPARTMENT; AND

12                   (6) IS ENROLLED IN GOOD STANDING IN A COURSE OF  
13                   STUDY AT A QUALIFIED POSTSECONDARY INSTITUTION IN THIS STATE  
14                   THAT IS INTENDED TO RESULT IN THE AWARD OF A CERTIFICATE OR  
15                   DEGREE].

16 \* **Sec. 4.** AS 14.43.820(g) is amended to read:

17                   (g) In this section,

18                                   **(1) "career cluster" means a group of jobs and industries that are**  
19                                   **related by skills or products;**

20                                   **(2)** "district" has the meaning given in AS 14.17.990.

21 \* **Sec. 5.** AS 14.43.820 is amended by adding new subsections to read:

22                   (h) Not later than January 15 of each year, a district shall provide to each  
23                   student in the district who is enrolled in grade nine or grade 10 information about the  
24                   Alaska performance scholarship.

25                   (i) Not later than December 31 of each year, a district shall notify each student  
26                   in the district who is enrolled in grade 11 of the remaining academic requirements the  
27                   student must meet to be awarded an Alaska performance scholarship at each level  
28                   described in AS 14.43.825(a).

29                   (j) Not later than August 15 of each year, the commission shall notify each  
30                   applicant awarded a scholarship under (a) of this section that the applicant has been  
31                   awarded an Alaska performance scholarship. The notice must

1 (1) identify the Alaska performance scholarship level awarded as  
2 described in AS 14.43.825(a); and

3 (2) inform the applicant that

4 (A) the commission may disburse the award only if the  
5 applicant meets the requirements described in (m) of this section; and

6 (B) the commission will adjust the applicant's award under the  
7 circumstances described in (l) of this section.

8 (k) If a district provides information to or otherwise communicates with a  
9 student regarding the Alaska performance scholarship, the district shall also provide  
10 information about the requirements to increase an award level under AS 14.43.825(h)  
11 - (j).

12 (l) If, at the time an applicant awarded an Alaska performance scholarship  
13 graduates from high school, the applicant's grade-point average differs from the grade-  
14 point average on which the commission based the applicant's award, the commission  
15 shall adjust the applicant's award in accordance with the applicable Alaska  
16 performance scholarship level described in AS 14.43.825(a).

17 (m) Notwithstanding (a) of this section, and except as provided in (c) of this  
18 section, the commission may disburse an Alaska performance scholarship awarded to  
19 an applicant under this section only if the applicant

20 (1) has, at the time of the applicant's graduation from high school,

21 (A) completed the core academic curriculum of high school  
22 level coursework described in (a)(3) of this section; and

23 (B) met the minimum

24 (i) grade-point average in high school described in  
25 AS 14.43.825(a); or

26 (ii) score on a college entrance examination described  
27 in AS 14.43.825(a); and

28 (2) is enrolled in good standing in a course of study at a qualified  
29 postsecondary institution in this state that is intended to result in the award of a  
30 certificate or degree.

31 \* **Sec. 6.** AS 14.43.825(a) is amended to read:

1 (a) The maximum annual awards for the Alaska performance scholarships are  
2 as follows:

3 (1) the first award level is **\$7,000** [\$4,755] and requires a

4 (A) 3.5 grade-point average or above, **or the equivalent**  
5 **established under (g) of this section; or** [AND]

6 (B) very high minimum score on a college entrance  
7 examination;

8 (2) the second award level is **\$5,250** [\$3,566] and requires a

9 (A) 3.0 grade-point average or above, **or the equivalent**  
10 **established under (g) of this section; or** [AND]

11 (B) high minimum score on a college entrance examination;

12 (3) the third award level is **\$3,500** [\$2,378] and requires a

13 (A) 2.5 grade-point average or above, **or the equivalent**  
14 **established under (g) of this section; or** [AND]

15 (B) moderately high minimum score on a college entrance  
16 examination.

17 \* **Sec. 7.** AS 14.43.825(b) is amended to read:

18 (b) A student's eligibility for a scholarship terminates **eight** [SIX] years after  
19 the date the student graduates from high school unless the student qualifies for an  
20 extension of time allowed by the department by regulation.

21 \* **Sec. 8.** AS 14.43.825(c) is amended to read:

22 (c) Except as provided in (b) of this section, a student receiving a scholarship  
23 may remain eligible for up to eight semesters of enrollment in good standing at a  
24 qualified university or college, which may include graduate courses. **A student's**  
25 **eligibility under this subsection is extended by one semester for each semester the**  
26 **student is enrolled part time in good standing at a qualified university or college.**

27 \* **Sec. 9.** AS 14.43.825 is amended by adding new subsections to read:

28 (g) For high schools that do not award grades on a four-point scale, or five-  
29 point scale for advanced placement classes, the department shall establish by  
30 regulation the equivalent rating required for a scholarship awarded under (a)(1)(A),  
31 (2)(A), and (3)(A) of this section.



1 (h) Each time a student who is an award recipient completes two semesters of  
2 full-time enrollment at a qualified postsecondary institution in this state, the  
3 postsecondary institution shall review and notify the commission of the student's  
4 postsecondary institution grade-point average. If the student's grades qualify under (i)  
5 of this section, the commission shall increase the award level for the student as  
6 described in (i) of this section and notify the student of the increase. In this subsection,  
7 "full-time enrollment" means enrollment in a course of study that is not less than 15  
8 credits.

9 (i) If an award recipient's postsecondary institution grade-point average is

10 (1) 3.5 or above, or the equivalent established under (j) of this section,  
11 the commission shall increase the student's award level to the amount described in  
12 (a)(1) of this section;

13 (2) 3.0 or above, or the equivalent established under (j) of this section,  
14 the commission shall increase the student's award level to the amount described in  
15 (a)(2) of this section.

16 (j) For qualified postsecondary institutions that do not award grades on a four-  
17 point scale, the commission shall establish by regulation the equivalent rating required  
18 to increase an award under (i) of this section.

19 (k) In this section,

20 (1) "award recipient" means a student who has received an Alaska  
21 performance scholarship at the second or third award level;

22 (2) "postsecondary institution grade-point average" means the  
23 weighted or unweighted average of all grades on a four-point scale, or the equivalent  
24 as established by the commission by regulation, obtained by a student at a qualified  
25 postsecondary institution in this state.

26 \* **Sec. 10.** AS 14.43.849(2) is amended to read:

27 (2) "grade-point average" means the **weighted or unweighted** average  
28 of all grades on a four-point scale, or five-point scale for advanced placement classes,  
29 **or the equivalent as established by the department by regulation,** obtained by the  
30 student in high school;

31 \* **Sec. 11.** AS 21.96.070(a) is amended to read:

1 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or  
2 AS 21.66.110 for [CONTRIBUTIONS OF CASH OR EQUIPMENT ACCEPTED]

3 (1) **contributions of cash or equipment accepted** for direct  
4 instruction, research, and educational support purposes, including library and museum  
5 acquisitions, and contributions to endowment, by an Alaska university foundation or  
6 by a nonprofit, public or private, Alaska two-year or four-year college accredited by a  
7 national or regional accreditation association;

8 (2) **contributions of cash or equipment accepted** for secondary  
9 school level vocational education courses, programs, and facilities by a school district  
10 in the state;

11 (3) **contributions of cash or equipment accepted** for vocational  
12 education courses, programs, and facilities by a state-operated vocational technical  
13 education and training school;

14 (4) **contributions of cash or equipment accepted** for a facility by a  
15 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
16 national or regional accreditation association;

17 (5) **contributions of cash or equipment accepted** for Alaska Native  
18 cultural or heritage programs and educational support, including mentoring and  
19 tutoring, provided by a nonprofit agency for public school staff and for students who  
20 are in grades kindergarten through 12 in the state; [AND]

21 (6) **contributions of cash or equipment accepted** for education,  
22 research, rehabilitation, and facilities by an institution that is located in the state and  
23 that qualifies as a coastal ecosystem learning center under the Coastal America  
24 Partnership established by the federal government; **and**

25 **(7) contributions of cash or equipment accepted for the operation**  
26 **of a nonprofit educational resource center that supports academic achievement in**  
27 **grades nine through 12 by coordinating curricula and statewide competition in**  
28 **the subject areas of economics, science, social science, literature, music, art,**  
29 **mathematics, writing, speech, and interview skills and by providing student**  
30 **scholarships.**

31 \* **Sec. 12.** AS 21.96.070(d) is amended to read:

1 (d) A contribution claimed as a credit under this section may not  
2 (1) be the basis for a credit claimed under another provision of this  
3 title; and

4 (2) when combined with contributions that are the basis for credits  
5 taken during the taxpayer's tax year under AS 43.20.014, AS 43.55.019,  
6 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
7 amount of credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member of  
8 an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
9 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
10 meaning given in AS 43.20.145.

11 \* **Sec. 13.** AS 23.15.820(a) is amended to read:

12 (a) The Alaska Workforce Investment Board shall

13 (1) administer the Alaska technical and vocational education program  
14 established in AS 23.15.820 - 23.15.850;

15 (2) facilitate the development of a statewide policy for a coordinated  
16 and effective technical and vocational education training system in this state and, to  
17 the extent authorized by federal and state law, plan and coordinate federal, state, and  
18 local efforts in technical and vocational education programs;

19 (3) adopt regulations under AS 44.62 (Administrative Procedure Act)  
20 to carry out the purposes of AS 23.15.820 - 23.15.850 [, INCLUDING  
21 REGULATIONS THAT SET STANDARDS FOR THE PERCENTAGE OF A  
22 GRANT THAT MAY BE USED FOR ADMINISTRATIVE COSTS; THE  
23 REGULATIONS MUST CLEARLY IDENTIFY AND DISTINGUISH BETWEEN  
24 EXPENSES THAT MAY BE INCLUDED IN ADMINISTRATIVE COSTS AND  
25 THOSE THAT MAY NOT BE INCLUDED IN ADMINISTRATIVE COSTS; THE  
26 PERCENTAGE ALLOWED FOR ADMINISTRATIVE COSTS MAY NOT  
27 EXCEED THE LESSER OF FIVE PERCENT OR THE AMOUNT PERMITTED  
28 UNDER THE REQUIREMENTS OF A FEDERAL PROGRAM, IF APPLICABLE;

29 (4) ADMINISTER THE GRANT PROGRAM UNDER AS 23.15.840  
30 AND ESTABLISH GRANT ADMINISTRATION REQUIREMENTS INCLUDING  
31 ACCOUNTING PROCEDURES THAT APPLY TO QUALIFIED ENTITIES AND

1 THEIR GRANTEES];

2 **(4)** [(5)] facilitate the development and implementation of a statewide  
3 policy and procedure that provides for the acceptance of credit or hours toward a  
4 degree or technical program offered by a vocational or technical training center in the  
5 state for an applicant who provides satisfactory evidence of successful completion of  
6 relevant military education, training, or service as a member of the armed forces of the  
7 United States, the United States Reserves, the National Guard of any state, the  
8 Military Reserves of any state, or the Naval Militia of any state.

9 \* **Sec. 14.** AS 23.15.835(a) is amended to read:

10 (a) In the manner provided in AS 23.20 and for the benefit of the program, the  
11 department shall collect from each employee an amount equal to **25** [.16] percent of  
12 the wages, as set out in AS 23.20.175, on which the employee is required to make  
13 contributions under AS 23.20.290(d). The department shall remit to the Department of  
14 Revenue, in accordance with AS 37.10.050, money collected under this subsection.

15 \* **Sec. 15.** AS 23.15.835(d) is amended to read:

16 (d) **The** [NOTWITHSTANDING AS 23.15.840(a), FOR THE FISCAL  
17 YEARS ENDING JUNE 30, 2015, THROUGH JUNE 30, 2024, THE] money  
18 collected under this section or otherwise appropriated to the Alaska Workforce  
19 Investment Board shall be allocated directly in the following percentages to the  
20 following institutions for programs consistent with AS 23.15.820 - 23.15.850 and  
21 capital improvements:

|   |                         |
|---|-------------------------|
| 22 University of Alaska                             | <b>25</b> [45] percent  |
| 23 <b><u>University of Alaska Southeast</u></b>     | <b><u>5 percent</u></b> |
| 24 Galena Interior Learning Academy                 | 4 percent               |
| 25 Alaska Technical Center                          | 9 percent               |
| 26 Alaska Vocational Technical Center               | 17 percent              |
| 27 Northwestern Alaska Career and Technical Center  | <b>4</b> [3] percent    |
| 28 Southwest Alaska Vocational and Education Center | <b>4</b> [3] percent    |
| 29 Yuut Elitnaurviat, Inc. People's Learning Center | 9 percent               |
| 30 Partners for Progress in Delta, Inc.             | 3 percent               |
| 31 [AMUNDSEN EDUCATIONAL CENTER                     | 2 PERCENT]              |

|   |  |                               |
|---|--|-------------------------------|
| 1 | Ilisagvik College                                | <u>6 percent</u>              |
| 2 | <u>Prince of Wales Community Learning Center</u> | <u>5 percent</u>              |
| 3 | <u>Sealaska Heritage Institute, Inc.</u>         | <u>2 percent</u>              |
| 4 | <u>Fairbanks Pipeline Training Center</u>        | <u>7 percent</u> [5 PERCENT]. |

5 \* **Sec. 16.** AS 43.20.014(a) is amended to read:

6 (a) A taxpayer is allowed a credit against the tax due under this chapter for  
7 [CONTRIBUTIONS OF CASH OR EQUIPMENT ACCEPTED FOR]

8 (1) contributions of cash or equipment accepted for direct  
9 instruction, research, and educational support purposes, including library and museum  
10 acquisitions, and contributions to endowment, by an Alaska university foundation, by  
11 a nonprofit, public or private, Alaska two-year or four-year college accredited by a  
12 national or regional accreditation association, or by a public or private nonprofit  
13 elementary or secondary school in the state;

14 (2) contributions of cash or equipment accepted for secondary  
15 school level vocational education courses, programs, and facilities by a school district  
16 in the state;

17 (3) contributions of cash or equipment accepted for vocational  
18 education courses, programs, equipment, and facilities by a state-operated vocational  
19 technical education and training school, a nonprofit regional training center recognized  
20 by the Department of Labor and Workforce Development, and an apprenticeship  
21 program in the state that is registered with the United States Department of Labor  
22 under 29 U.S.C. 50 - 50b (National Apprenticeship Act);

23 (4) contributions of cash or equipment accepted for a facility by a  
24 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
25 national or regional accreditation association or by a public or private nonprofit  
26 elementary or secondary school in the state;

27 (5) contributions of cash or equipment accepted for Alaska Native  
28 cultural or heritage programs and educational support, including mentoring and  
29 tutoring, provided by a nonprofit agency for public school staff and for students who  
30 are in grades kindergarten through 12 in the state;

31 (6) contributions of cash or equipment accepted for education,

1 research, rehabilitation, and facilities by an institution that is located in the state and  
2 that qualifies as a coastal ecosystem learning center under the Coastal America  
3 Partnership established by the federal government;

4 (7) **contributions of cash or equipment accepted for** the Alaska  
5 higher education investment fund under AS 37.14.750;

6 (8) **contributions of cash or equipment accepted for** funding a  
7 scholarship awarded by a nonprofit organization to a dual-credit student to defray the  
8 cost of a dual-credit course, including the cost of

9 (A) tuition and textbooks;

10 (B) registration, course, and programmatic student fees;

11 (C) on-campus room and board at the postsecondary institution  
12 in the state that provides the dual-credit course;

13 (D) transportation costs to and from a residential school  
14 approved by the Department of Education and Early Development under  
15 AS 14.16.200 or the postsecondary school in the state that provides the dual-  
16 credit course; and

17 (E) other related educational and programmatic costs;

18 (9) **contributions of cash or equipment accepted for** constructing,  
19 operating, or maintaining a residential housing facility by a residential school in the  
20 state approved by the Department of Education and Early Development under  
21 AS 14.16.200;

22 (10) **contributions of cash or equipment accepted for** childhood  
23 early learning and development programs and educational support to childhood early  
24 learning and development programs provided by a nonprofit corporation organized  
25 under AS 10.20, a tribal entity, or a school district in the state, by the Department of  
26 Education and Early Development, or through a state grant;

27 (11) **contributions of cash or equipment accepted for** science,  
28 technology, engineering, and math programs provided by a nonprofit agency or a  
29 school district for school staff and for students in grades kindergarten through 12 in  
30 the state; [AND]

31 (12) **contributions of cash or equipment accepted for** the operation

1 of a nonprofit organization dedicated to providing educational opportunities that  
2 promote the legacy of public service contributions to the state and perpetuate ongoing  
3 educational programs that foster public service leadership for future generations of  
4 residents of the state; **and**

5 **(13) contributions of cash or equipment accepted for the operation**  
6 **of a nonprofit educational resource center that supports academic achievement in**  
7 **grades nine through 12 by coordinating curricula and statewide competition in**  
8 **the subject areas of economics, science, social science, literature, music, art,**  
9 **mathematics, writing, speech, and interview skills and by providing student**  
10 **scholarships.**

11 \* **Sec. 17.** AS 43.20.014(d) is amended to read:

12 (d) A contribution claimed as a credit under this section may not

13 (1) be the basis for a credit claimed under another provision of this  
14 title;

15 (2) also be allowed as a deduction under **26 U.S.C. (Internal Revenue**  
16 **Code)** [26 U.S.C. 170] against the tax imposed by this chapter; and

17 (3) when combined with contributions that are the basis for credits  
18 taken during the taxpayer's tax year under AS 21.96.070, AS 43.55.019,  
19 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
20 amount of credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member of  
21 an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
22 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
23 meaning given in AS 43.20.145.

24 \* **Sec. 18.** AS 43.55.019(a) is amended to read:

25 (a) A producer of oil or gas is allowed a credit against the tax levied by  
26 AS 43.55.011(e) for [CONTRIBUTIONS OF CASH OR EQUIPMENT ACCEPTED  
27 FOR]

28 (1) **contributions of cash or equipment accepted for** direct  
29 instruction, research, and educational support purposes, including library and museum  
30 acquisitions, and contributions to endowment, by an Alaska university foundation or  
31 by a nonprofit, public or private, Alaska two-year or four-year college accredited by a

1 national or regional accreditation association;

2 (2) **contributions of cash or equipment accepted for** secondary  
3 school level vocational education courses, programs, and facilities by a school district  
4 in the state;

5 (3) **contributions of cash or equipment accepted for** vocational  
6 education courses, programs, equipment, and facilities by a state-operated vocational  
7 technical education and training school, a nonprofit regional training center recognized  
8 by the Department of Labor and Workforce Development, and an apprenticeship  
9 program in the state that is registered with the United States Department of Labor  
10 under 29 U.S.C. 50 - 50b (National Apprenticeship Act);

11 (4) **contributions of cash or equipment accepted for** a facility by a  
12 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
13 national or regional accreditation association;

14 (5) **contributions of cash or equipment accepted for** Alaska Native  
15 cultural or heritage programs and educational support, including mentoring and  
16 tutoring, provided by a nonprofit agency for public school staff and for students who  
17 are in grades kindergarten through 12 in the state;

18 (6) **contributions of cash or equipment accepted for** education,  
19 research, rehabilitation, and facilities by an institution that is located in the state and  
20 that qualifies as a coastal ecosystem learning center under the Coastal America  
21 Partnership established by the federal government; [AND]

22 (7) **contributions of cash or equipment accepted for** the Alaska  
23 higher education investment fund under AS 37.14.750; **and**

24 **(8) contributions of cash or equipment accepted for the operation**  
25 **of a nonprofit educational resource center that supports academic achievement in**  
26 **grades nine through 12 by coordinating curricula and statewide competition in**  
27 **the subject areas of economics, science, social science, literature, music, art,**  
28 **mathematics, writing, speech, and interview skills and by providing student**  
29 **scholarships.**

30 \* Sec. 19. AS 43.55.019(d) is amended to read:

31 (d) A contribution claimed as a credit under this section may not



1 (1) be the basis for a credit claimed under another provision of this  
2 title; and

3 (2) when combined with contributions that are the basis for credits  
4 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
5 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
6 amount of credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member of  
7 an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
8 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
9 meaning given in AS 43.20.145.

10 \* **Sec. 20.** AS 43.56.018(a) is amended to read:

11 (a) The owner of property taxable under this chapter is allowed a credit  
12 against the tax due under this chapter for [CONTRIBUTIONS OF CASH OR  
13 EQUIPMENT ACCEPTED FOR]

14 (1) **contributions of cash or equipment accepted for** direct  
15 instruction, research, and educational support purposes, including library and museum  
16 acquisitions, and contributions to endowment, by an Alaska university foundation or  
17 by a nonprofit, public or private, Alaska two-year or four-year college accredited by a  
18 national or regional accreditation association;

19 (2) **contributions of cash or equipment accepted for** secondary  
20 school level vocational education courses, programs, and facilities by a school district  
21 in the state;

22 (3) **contributions of cash or equipment accepted for** vocational  
23 education courses, programs, and facilities by a state-operated vocational technical  
24 education and training school;

25 (4) **contributions of cash or equipment accepted for** a facility by a  
26 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
27 national or regional accreditation association;

28 (5) **contributions of cash or equipment accepted for** Alaska Native  
29 cultural or heritage programs and educational support, including mentoring and  
30 tutoring, provided by a nonprofit agency for public school staff and for students who  
31 are in grades kindergarten through 12 in the state;

1 (6) **contributions of cash or equipment accepted for** education,  
2 research, rehabilitation, and facilities by an institution that is located in the state and  
3 that qualifies as a coastal ecosystem learning center under the Coastal America  
4 Partnership established by the federal government; [AND]

5 (7) **contributions of cash or equipment accepted for** the Alaska  
6 higher education investment fund under AS 37.14.750; **and**

7 **(8) contributions of cash or equipment accepted for the operation**  
8 **of a nonprofit educational resource center that supports academic achievement in**  
9 **grades nine through 12 by coordinating curricula and statewide competition in**  
10 **the subject areas of economics, science, social science, literature, music, art,**  
11 **mathematics, writing, speech, and interview skills and by providing student**  
12 **scholarships.**

13 \* **Sec. 21.** AS 43.56.018(d) is amended to read:

14 (d) A contribution claimed as a credit under this section may not

15 (1) be the basis for a credit claimed under another provision of this  
16 title; and

17 (2) when combined with contributions that are the basis for credits  
18 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
19 AS 43.55.019, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total  
20 amount of credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member of  
21 an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
22 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
23 meaning given in AS 43.20.145.

24 \* **Sec. 22.** AS 43.65.018(a) is amended to read:

25 (a) A person engaged in the business of mining in the state is allowed a credit  
26 against the tax due under this chapter for [CONTRIBUTIONS OF CASH OR  
27 EQUIPMENT ACCEPTED FOR]

28 (1) **contributions of cash or equipment accepted for** direct  
29 instruction, research, and educational support purposes, including library and museum  
30 acquisitions, and contributions to endowment, by an Alaska university foundation, by  
31 a nonprofit, public or private, Alaska two-year or four-year college accredited by a

1 national or regional accreditation association, or by a public or private nonprofit  
2 elementary or secondary school in the state;

3 (2) **contributions of cash or equipment accepted for** secondary  
4 school level vocational education courses, programs, and facilities by a school district  
5 in the state;

6 (3) **contributions of cash or equipment accepted for** vocational  
7 education courses, programs, and facilities by a state-operated vocational technical  
8 education and training school;

9 (4) **contributions of cash or equipment accepted for** a facility by a  
10 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
11 national or regional accreditation association or by a public or private nonprofit  
12 elementary or secondary school in the state;

13 (5) **contributions of cash or equipment accepted for** Alaska Native  
14 cultural or heritage programs and educational support, including mentoring and  
15 tutoring, provided by a nonprofit agency for public school staff and for students who  
16 are in grades kindergarten through 12 in the state;

17 (6) **contributions of cash or equipment accepted for** education,  
18 research, rehabilitation, and facilities by an institution that is located in the state and  
19 that qualifies as a coastal ecosystem learning center under the Coastal America  
20 Partnership established by the federal government;

21 (7) **contributions of cash or equipment accepted for** the Alaska  
22 higher education investment fund under AS 37.14.750;

23 (8) **contributions of cash or equipment accepted for** funding a  
24 scholarship awarded by a nonprofit organization to a dual-credit student to defray the  
25 cost of a dual-credit course, including the cost of

26 (A) tuition and textbooks;

27 (B) registration, course, and programmatic student fees;

28 (C) on-campus room and board at the postsecondary institution  
29 in the state that provides the dual-credit course;

30 (D) transportation costs to and from a residential school  
31 approved by the Department of Education and Early Development under

1 AS 14.16.200 or the postsecondary school in the state that provides the dual-  
2 credit course; and

3 (E) other related educational and programmatic costs;

4 (9) **contributions of cash or equipment accepted for** constructing,  
5 operating, or maintaining a residential housing facility by a residential school  
6 approved by the Department of Education and Early Development under  
7 AS 14.16.200;

8 (10) **contributions of cash or equipment accepted for** childhood  
9 early learning and development programs and educational support to childhood early  
10 learning and development programs provided by a nonprofit corporation organized  
11 under AS 10.20, a tribal entity, or a school district in the state, by the Department of  
12 Education and Early Development, or through a state grant;

13 (11) **contributions of cash or equipment accepted for** science,  
14 technology, engineering, and math programs provided by a nonprofit agency or a  
15 school district for school staff and for students in grades kindergarten through 12 in  
16 the state; [AND]

17 (12) **contributions of cash or equipment accepted for** the operation  
18 of a nonprofit organization dedicated to providing educational opportunities that  
19 promote the legacy of public service contributions to the state and perpetuate ongoing  
20 educational programs that foster public service leadership for future generations of  
21 residents of the state; **and**

22 **(13) contributions of cash or equipment accepted for the operation**  
23 **of a nonprofit educational resource center that supports academic achievement in**  
24 **grades nine through 12 by coordinating curricula and statewide competition in**  
25 **the subject areas of economics, science, social science, literature, music, art,**  
26 **mathematics, writing, speech, and interview skills and by providing student**  
27 **scholarships.**

28 \* Sec. 23. AS 43.65.018(d) is amended to read:

29 (d) A contribution claimed as a credit under this section may not

30 (1) be the basis for a credit claimed under another provision of this  
31 title; and

1 (2) when combined with contributions that are the basis for credits  
2 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
3 AS 43.55.019, AS 43.56.018, AS 43.75.018, or AS 43.77.045, result in the total  
4 amount of the credits exceeding \$3,000,000 [\$1,000,000]; if the taxpayer is a member  
5 of an affiliated group, then the total amount of credits may not exceed \$3,000,000  
6 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
7 meaning given in AS 43.20.145.

8 \* **Sec. 24.** AS 43.75.018(a) is amended to read:

9 (a) A person engaged in a fisheries business is allowed a credit against the tax  
10 due under this chapter for [CONTRIBUTIONS OF CASH OR EQUIPMENT  
11 ACCEPTED FOR]

12 (1) contributions of cash or equipment accepted for direct  
13 instruction, research, and educational support purposes, including library and museum  
14 acquisitions, and contributions to endowment, by an Alaska university foundation, by  
15 a nonprofit, public or private, Alaska two-year or four-year college accredited by a  
16 national or regional accreditation association, or by a public or private nonprofit  
17 elementary or secondary school in the state;

18 (2) contributions of cash or equipment accepted for secondary  
19 school level vocational education courses, programs, and facilities by a school district  
20 in the state;

21 (3) contributions of cash or equipment accepted for vocational  
22 education courses, programs, and facilities by a state-operated vocational technical  
23 education and training school;

24 (4) contributions of cash or equipment accepted for a facility by a  
25 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
26 national or regional accreditation association or by a public or private nonprofit  
27 elementary or secondary school in the state;

28 (5) contributions of cash or equipment accepted for Alaska Native  
29 cultural or heritage programs and educational support, including mentoring and  
30 tutoring, provided by a nonprofit agency for public school staff and for students who  
31 are in grades kindergarten through 12 in the state;

1 (6) **contributions of cash or equipment accepted for** education,  
2 research, rehabilitation, and facilities by an institution that is located in the state and  
3 that qualifies as a coastal ecosystem learning center under the Coastal America  
4 Partnership established by the federal government;

5 (7) **contributions of cash or equipment accepted for** the Alaska  
6 higher education investment fund under AS 37.14.750;

7 (8) **contributions of cash or equipment accepted for** funding a  
8 scholarship awarded by a nonprofit organization to a dual-credit student to defray the  
9 cost of a dual-credit course, including the cost of

10 (A) tuition and textbooks;

11 (B) registration, course, and programmatic student fees;

12 (C) on-campus room and board at the postsecondary institution  
13 in the state that provides the dual-credit course;

14 (D) transportation costs to and from a residential school  
15 approved by the Department of Education and Early Development under  
16 AS 14.16.200 or the postsecondary school in the state that provides the dual-  
17 credit course; and

18 (E) other related educational and programmatic costs;

19 (9) **contributions of cash or equipment accepted for** constructing,  
20 operating, or maintaining a residential housing facility by a residential school  
21 approved by the Department of Education and Early Development under  
22 AS 14.16.200;

23 (10) **contributions of cash or equipment accepted for** childhood  
24 early learning and development programs and educational support to childhood early  
25 learning and development programs provided by a nonprofit corporation organized  
26 under AS 10.20, a tribal entity, or a school district in the state, by the Department of  
27 Education and Early Development, or through a state grant;

28 (11) **contributions of cash or equipment accepted for** science,  
29 technology, engineering, and math programs provided by a nonprofit agency or a  
30 school district for school staff and for students in grades kindergarten through 12 in  
31 the state; [AND]

1 (12) **contributions of cash or equipment accepted for** the operation  
2 of a nonprofit organization dedicated to providing educational opportunities that  
3 promote the legacy of public service contributions to the state and perpetuate ongoing  
4 educational programs that foster public service leadership for future generations of  
5 residents of the state; **and**

6 **(13) contributions of cash or equipment accepted for the operation**  
7 **of a nonprofit educational resource center that supports academic achievement in**  
8 **grades nine through 12 by coordinating curricula and statewide competition in**  
9 **the subject areas of economics, science, social science, literature, music, art,**  
10 **mathematics, writing, speech, and interview skills and by providing student**  
11 **scholarships.**

12 \* **Sec. 25.** AS 43.75.018(d) is amended to read:

13 (d) A contribution claimed as a credit under this section may not

14 (1) be the basis for a credit claimed under another provision of this  
15 title; and

16 (2) when combined with contributions that are the basis for credits  
17 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
18 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.77.045, result in the total  
19 amount of the credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member  
20 of an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
21 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
22 meaning given in AS 43.20.145.

23 \* **Sec. 26.** AS 43.77.045(a) is amended to read:

24 (a) A person engaged in a floating fisheries business is allowed a credit  
25 against the tax due under this chapter for [CONTRIBUTIONS OF CASH OR  
26 EQUIPMENT ACCEPTED FOR]

27 (1) **contributions of cash or equipment accepted for** direct  
28 instruction, research, and educational support purposes, including library and museum  
29 acquisitions, and contributions to endowment, by an Alaska university foundation, by  
30 a nonprofit, public or private, Alaska two-year or four-year college accredited by a  
31 national or regional accreditation association, or by a public or private nonprofit

1 elementary or secondary school in the state;

2 (2) **contributions of cash or equipment accepted for** secondary  
3 school level vocational education courses, programs, and facilities by a school district  
4 in the state;

5 (3) **contributions of cash or equipment accepted for** vocational  
6 education courses, programs, and facilities by a state-operated vocational technical  
7 education and training school;

8 (4) **contributions of cash or equipment accepted for** a facility by a  
9 nonprofit, public or private, Alaska two-year or four-year college accredited by a  
10 national or regional accreditation association or by a public or private nonprofit  
11 elementary or secondary school in the state;

12 (5) **contributions of cash or equipment accepted for** Alaska Native  
13 cultural or heritage programs and educational support, including mentoring and  
14 tutoring, provided by a nonprofit agency for public school staff and for students who  
15 are in grades kindergarten through 12 in the state;

16 (6) **contributions of cash or equipment accepted for** education,  
17 research, rehabilitation, and facilities by an institution that is located in the state and  
18 that qualifies as a coastal ecosystem learning center under the Coastal America  
19 Partnership established by the federal government;

20 (7) **contributions of cash or equipment accepted for** the Alaska  
21 higher education investment fund under AS 37.14.750;

22 (8) **contributions of cash or equipment accepted for** funding a  
23 scholarship awarded by a nonprofit organization to a dual-credit student to defray the  
24 cost of a dual-credit course, including the cost of

25 (A) tuition and textbooks;

26 (B) registration, course, and programmatic student fees;

27 (C) on-campus room and board at the postsecondary institution  
28 in the state that provides the dual-credit course;

29 (D) transportation costs to and from a residential school  
30 approved by the Department of Education and Early Development under  
31 AS 14.16.200 or the postsecondary school in the state that provides the dual-



1 credit course; and

2 (E) other related educational and programmatic costs;

3 (9) **contributions of cash or equipment accepted for** constructing,  
4 operating, or maintaining a residential housing facility by a residential school  
5 approved by the Department of Education and Early Development under  
6 AS 14.16.200;

7 (10) **contributions of cash or equipment accepted for** childhood  
8 early learning and development programs and educational support to childhood early  
9 learning and development programs provided by a nonprofit corporation organized  
10 under AS 10.20, a tribal entity, or a school district in the state, by the Department of  
11 Education and Early Development, or through a state grant;

12 (11) **contributions of cash or equipment accepted for** science,  
13 technology, engineering, and math programs provided by a nonprofit agency or a  
14 school district for school staff and for students in grades kindergarten through 12 in  
15 the state; [AND]

16 (12) **contributions of cash or equipment accepted for** the operation  
17 of a nonprofit organization dedicated to providing educational opportunities that  
18 promote the legacy of public service contributions to the state and perpetuate ongoing  
19 educational programs that foster public service leadership for future generations of  
20 residents of the state; **and**

21 **(13) contributions of cash or equipment accepted for the operation**  
22 **of a nonprofit educational resource center that supports academic achievement in**  
23 **grades nine through 12 by coordinating curricula and statewide competition in**  
24 **the subject areas of economics, science, social science, literature, music, art,**  
25 **mathematics, writing, speech, and interview skills and by providing student**  
26 **scholarships.**

27 \* Sec. 27. AS 43.77.045(d) is amended to read:

28 (d) A contribution claimed as a credit under this section may not

29 (1) be the basis for a credit claimed under another provision of this  
30 title; and

31 (2) when combined with contributions that are the basis for credits

1 taken during the taxpayer's tax year under AS 21.96.070, AS 43.20.014,  
2 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.75.018, result in the total  
3 amount of the credits exceeding **\$3,000,000** [\$1,000,000]; if the taxpayer is a member  
4 of an affiliated group, then the total amount of credits may not exceed **\$3,000,000**  
5 [\$1,000,000] for the affiliated group; in this paragraph, "affiliated group" has the  
6 meaning given in AS 43.20.145.

7 \* **Sec. 28.** AS 23.15.840 and AS 47.25.071(c) are repealed.

8 \* **Sec. 29.** The uncodified law of the State of Alaska is amended by adding a new section to  
9 read:

10 RETROACTIVITY. If secs. 3 - 10, 13 - 15, and 28 of this Act take effect after  
11 June 30, 2024, secs. 3 - 10, 13 - 15, and 28 of this Act are retroactive to June 30, 2024.

12 \* **Sec. 30.** Section 37, ch. 61, SLA 2014, as amended by sec. 40, ch. 101, SLA 2018, is  
13 amended to read:

14 Sec. 37. Sections 1, 2, and 21, **ch. 61, SLA 2014**, [OF THIS ACT] take effect  
15 January 1, **2029** [2025].

16 \* **Sec. 31.** Section 2 of this Act takes effect July 1, 2024.

17 \* **Sec. 32.** Except as provided in sec. 31 of this Act, this Act takes effect immediately under  
18 AS 01.10.070(c).