

**HOUSE BILL NO. 144 am**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-THIRD LEGISLATURE - FIRST SESSION

**BY REPRESENTATIVES RUFFRIDGE, Prax**

**Amended: 5/1/24**  
**Introduced: 3/29/23**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to education tax credits; and providing for an effective date by**  
2 **repealing the effective date of secs. 1, 2, and 21, ch. 61, SLA 2014."**

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

4 **\* Section 1.** AS 21.96.070 is amended by adding a new subsection to read:

5 (g) As a condition of receiving a tax credit for a contribution for research  
6 under (a) of this section, a taxpayer must demonstrate that research resulting from the  
7 contribution, or will be made available, to the state.

8 **\* Sec. 2.** AS 43.20.014 is amended by adding a new subsection to read:

9 (h) As a condition of receiving a tax credit for a contribution for research  
10 under (a) of this section, a taxpayer must demonstrate that research resulting from the  
11 contribution, or will be made available, to the state.

12 **\* Sec. 3.** AS 43.55.019 is amended by adding a new subsection to read:

13 (i) As a condition of receiving a tax credit for a contribution for research under  
14 (a) of this section, a producer must demonstrate that research resulting from the

1 contribution, or will be made available, to the state.

2 \* **Sec. 4.** AS 43.56.018 is amended by adding a new subsection to read:

3 (h) As a condition of receiving a tax credit for a contribution for research  
4 under (a) of this section, an owner of property taxable under this chapter must  
5 demonstrate that research resulting from the contribution, or will be made available, to  
6 the state.

7 \* **Sec. 5.** AS 43.65.018 is amended by adding a new subsection to read:

8 (h) As a condition of receiving a tax credit for a contribution for research  
9 under (a) of this section, a person engaged in the business of mining in the state must  
10 demonstrate that research resulting from the contribution, or will be made available, to  
11 the state.

12 \* **Sec. 6.** AS 43.75.018 is amended by adding a new subsection to read:

13 (h) As a condition of receiving a tax credit for a contribution for research  
14 under (a) of this section, a person engaged in a fisheries business must demonstrate  
15 that research resulting from the contribution, or will be made available, to the state.

16 \* **Sec. 7.** AS 43.77.045 is amended by adding a new subsection to read:

17 (h) As a condition of receiving a tax credit for a contribution for research  
18 under (a) of this section, a person engaged in a floating fisheries business must  
19 demonstrate that research resulting from the contribution, or will be made available, to  
20 the state.

21 \* **Sec. 8.** Sections 1, 2, and 21, ch. 61, SLA 2014, and sec. 38(b), ch. 101, SLA 2018, are  
22 repealed.

23 \* **Sec. 9.** Section 37, ch. 61, SLA 2014, and sec. 40, ch. 101, SLA 2018, are repealed.