BEFORE THE ALASKA OFFICE OF ADMINISTRATIVE HEARINGS ON REFERRAL BY THE COMMISSIONER OF REVENUE

In the Matter of L.F 2024 Permanent Fund Dividend	)))))	OAH No. 25-2990-PFD
In the Matter of S.C 2024 Permanent Fund Dividend	)))))	OAH No. 25-3197-PFD

DECISION

I. Introduction

L.F and S.C are spouses who both applied for the 2024 Permanent Fund Dividend (PFD). Ms. F's application was denied by the Permanent Fund Division ("Division"), while Mr. C's application was initially approved and paid. After Ms. F requested an informal review of her denial, the Division learned that both Ms. F and Mr. C had registered to vote in North Carolina during the 2024 PFD qualifying period. As a result, the Division upheld its denial of Ms. F's application, and Mr. C's already paid 2024 PFD application was re-reviewed and denied with the Division requiring it to be repaid. Ms. F and Mr. C each requested a formal hearing to dispute their denials, claiming they inadvertently registered to vote.

That may be true, however, the applicants intent to register to vote is irrelevant when determining eligibility under the PFD regulations, and those regulations clearly bar applicants who have registered to vote in another state during a qualifying period from qualifying for that period's PFD. Accordingly, as soon as Ms. F and Mr. C registered to vote in a different state during the qualifying period for the 2024 PFD the Division was required to deny their 2024 PFD applications. Moreover, the Division may recover Mr. C's improperly paid 2024 PFD and is not acting arbitrarily in deciding to recover against Mr. C. Accordingly, the Division's actions here are AFFIRMED.

II. Facts

The Division received Ms. F's and Mr. C's 2024 PFD applications on March 30, 2024.[1] On their applications they both denied having registered to vote outside of Alaska or having moved out of state.[2]

Mr. C's application was approved and his 2024 PFD was paid.[3] However, when reviewing Ms. F's application, the Division was notified by the United States Postal Service that a change of address had been submitted in Ms. F's name, indicating that she had apparently moved to North Carolina.[4] As a result, on August 2, 2024, the Division requested more information from Ms. F to enable them to evaluate her eligibility.[5] Ms. F failed to respond to that information request and, on March 21, 2025, the Division denied her 2024 PFD application.[6]

On April 7, 2025, Ms. F requested an informal appeal of that denial and stated she had only been in North Carolina for a few months and had not received the Division's information request.[7] The Division then provided Ms. F with another opportunity to submit the information they requested, and Ms. F submitted that information on August 1, 2025.[8] She stated that she was in North Carolina from December 2023, through March 20, 2024 accompanying Mr. C who was receiving medical treatment.[9] She also informed the Division that she registered to vote in North Carolina in December 2023.[10]

On August 18, 2025, the Division confirmed with the County A Board of Elections that Ms. F and Mr. C registered to vote there on January 4, 2024.[11] Upon receiving that confirmation, the Division denied Ms. F's informal appeal of her 2024 PFD denial because she registered to vote in another state in a manner that made her ineligible for the 2024 PFD.[12]

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[1] F Ex. 1. C Ex. 1.
[2] *Id.* at 3.
[3] C Ex.1 at 5.
[4] F Ex. 2.
[5] *Id.*
[6] *Id.*
[7] F Ex. 3.
[8] F Ex. 4.
[9] *Id.*
[10] *Id.* at 5.
[11] F Ex. 5. C Ex. 4.
[12] F Ex. 6.

Soon afterwards, on August 22, 2025, the Division notified Mr. C that he should have had his 2024 PFD application denied as well and that his 2024 PFD needed to be repaid. [13] This was because, contrary to his statements in his application, he had registered to vote in North Carolina on January 4, 2024.[14] Mr. C requested an informal appeal on September 25, 2025, and claimed the North Carolina DMV signed him up for a voting card automatically and his medical issues were the reason for the mistake in his application.[15]

On September 25, 2025, Ms. F submitted a request for formal hearing, alleging that she was automatically registered to vote or that it was inadvertent.[16]

Mr. C's informal appeal was denied on November 7, 2025, as he acknowledged receiving a voter's card in North Carolina, even though he claimed it was inadvertent.[17] He promptly requested a formal hearing as well, also alleging that his registering to vote was unintentional.[18]

On November 20, 2025, a hearing was held. Mr. C and Ms. F represented themselves. Mr. C provided testimony, but Ms. F declined to testify. The Division was represented by Pete Scott.

Mr. C testified that he did not register to vote on January 4, 2024, as he believed he only had submitted an application for an appointment that day. However, he acknowledged completing his DMV appointment at a later date prior to applying for the PFD. Moreover, the tribunal finds the records of the County A Board of Elections to be the best evidence of Ms. F and Mr. C's voter registration date.[19] Accordingly, this decision finds that Ms. F and Mr. C registered to vote in North Carolina on January 4, 2024.

III. Discussion

A. PFD Eligibility

Ms. F and Mr. C have the burden of demonstrating it is more likely than not that they qualify for the 2024 PFD.[20] Here, they assert that their out-of-state voter registrations should not disqualify them from the 2024 PFD because they allegedly registered to vote

[13] C Ex. 2.
[14] *Id.*
[15] C Ex. 5.
[16] F Ex. 7.
[17] C Ex. 6.
[18] C Ex. 7.
[19] F Ex. 5. C Ex. 4.
[20] 15 AAC 05.030(h).

inadvertently. However, as discussed in more detail below, the language of the governing regulation and its prior interpretations do not consider an applicant's intent.[21] Outside of specific narrow circumstances not met here, registering to vote in a different state during a qualifying period disqualifies someone from receiving that PFD.[22] Because they did not meet one of those exceptions and Ms. F and Mr. C registered to vote in North Carolina during the 2024 PFD qualifying period—even if they did not mean to—they are ineligible to receive the 2024 PFD.

To be eligible for a PFD an applicant must meet various requirements including those outlined in 15 AAC 23.143. That regulation includes numerous subsections examining whether an applicant meets the two separate PFD requirements: Alaska residency and eligibility. Some of those subsections consider an individual's intent, while others treat intent as irrelevant. One of the eligibility restrictions where intent is irrelevant, 15 AAC 23.143(d)(12), governs the outcome of this case. It reads in relevant part:

> (d) An individual is not eligible for a dividend if, at any time from January 1 of the qualifying year through the date of application, the individual has . . . (12) registered to vote in another state or country, except if the individual
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> > (A) registered to vote in another state no more than 60 days before a presidential election solely for the purpose of voting in that election and did not vote in any other election in another state other than for president of the United States; or
> >
> > (B) registered to vote in another country for which the individual was not required to claim residency of the country in order to register to vote;

No argument exists that either of those exceptions apply here to Ms. F or Mr. C and they are not discussed further herein.

The qualifying period for the 2024 PFD is January 1, 2023, through the date of the application. In this case, Ms. F and Mr. C filed their applications on March 30, 2024.[23] Though there is conflicting evidence about the precise date, Ms. F and Mr. C registered to vote in North Carolina in the winter of 2023/24—before they filed their PFD applications. Ms. F originally averred that she registered in December 2023,[24] while Mr. C testified that he did not complete the DMV paperwork that resulted in his purportedly inadvertent voter

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[21] *See, e.g., In re Z.P.* OAH No. 19-0388-PFD (July 9, 2019) *available at* https://aws.state.ak.us/OAH/Decision/Display?rec=6533.
[22] 15 AAC 23.143(d).
[23] F Ex. 1. C Ex. 1.
[24] *Id.* at 5.

registration until later in January 2024.[25] However, neither Mr. C nor Ms. F denied that they were, however inadvertently, registered to vote in North Carolina prior to submitting their 2024 PFD applications. Moreover, this tribunal finds the County A Board of Elections to be the best source of information about their voter registrations and finds that Ms. F and Mr. C registered to vote there on January 4, 2024.[26] As that date was prior to the submission of their 2024 PFD applications it was during the 2024 PFD qualifying period. Accordingly, their out-of-state voter registrations render Ms. F and Mr. C ineligible for the 2024 PFD.

This is a bright-line rule, and Mr. C and Ms. F are far from the first individuals who have been denied for violating it unintentionally.[27] However, the Alaska Supreme Court has upheld the authority of the Department of Revenue to create such regulations in order to streamline the PFD program and ease the administrative burdens of determining eligibility.[28] Moreover, it is also worth noting that Ms. F and Mr. C registered while filling out paperwork for North Carolina driver's licenses—an act that may be itself arguably inconsistent with the required intent to maintain Alaska residency through the date of their 2024 PFD application. However, there is no real need to address their residency here, as the regulation at issue in this case calls for denial based on a single verifiable act without further inquiry. As soon as Ms. F and Mr. C registered to vote in a different state during the qualifying period for the 2024 PFD, the Division was required to deny their 2024 PFD applications. The result of the absolute rule can be harsh, but neither the Division nor this tribunal has the discretion to change it.[29]

B. Recovering Mr. C's Improperly Paid 2024 PFD

While Mr. C was plainly ineligible for the 2024 dividend, the Division paid it before reaching that conclusion. Thus, another question raised for hearing is whether the Division should compel the dividend to be repaid. Mr. C did not significantly protest the Division's

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[25] C testimony.
[26] F Ex. 5. C Ex. 4.
[27] *See, e.g., In re B.T.,* OAH No. 12-0103-PFD; *In re M.S.*, OAH No. 09-0234-PFD (April 7, 2009) *available at*: https://aws.state.ak.us/OAH/Decision/Display?rec=5372; *In re B.B*., OAH No. 09-642-PFD (March 11, 2010) *available at:* https://aws.state.ak.us/OAH/Decision/Display?rec=5463.
[28] *Church v. State; Dep't of Revenue*, 973 P2d 1125, 1128-9 (Alaska 1999).
[29] *In re J.C.D.,* OAH No. 09-0414-PFD, at 3 (Dec. 21, 2009) *available at* https://aws.state.ak.us/OAH/Decision/Display?rec=5417 at 3.

ability to recover an improperly paid PFD at hearing. Nonetheless it is addressed here for clarity.

Alaska law authorizes the recovery of incorrectly issued PFDs.[30] If the Commissioner determines that a dividend should not have been paid, they “may” recover the payment.[31] As previous decisions from OAH have noted, the Commissioner has considered various factors in deciding whether it is appropriate to recover incorrectly issued PFDs. These include:

> (1) the passage of time since the dividend was paid;
> (2) whether there is room for argument that the applicant’s action was not legally disqualifying;
> (3) whether the applicant erroneously reported the disqualifying information on the PFD application;
> (4) whether the applicant should have known at the time of application that he or she was ineligible; and
> (5) whether the applicant received a financial benefit from the allegedly disqualifying act.[32]

In Mr. C’s case, the first four factors strongly favor recovery. Significant time has not passed since he received the PFD payment and there is no question that Mr. C’s out-of-state voter registration legally disqualified him from the PFD. He also failed to report his registration on his application as required, and the law is explicit in disqualifying people in his circumstances. While there is a chance he was unaware of having registered or was too medically compromised to realize his mistake, it is equally probable that he failed to report his registration because he knew it would disqualify him for the PFD. As for the fifth factor, there is nothing in the record clearly indicating Mr. C received any financial benefit from registering to vote. However, that factor is still outweighed by the first four factors and it is appropriate and in line with prior practice for the Division to require repayment of Mr. C’s improperly paid 2024 PFD.

IV. Conclusion

Ms. F and Mr. C were rendered ineligible for the 2024 PFD as soon as they registered to vote in North Carolina during their 2024 PFD qualification periods. Moreover, the Division’s efforts to recover Mr. C’s improperly paid 2024 PFD are appropriate and in

[30] AS 43.23.270(b).
[31] *Id., see also,* 15 AAC 23.233.
[32] *In re S.N. et al.,* OAH No. 17-0831-PFD at 9 (Nov. 7, 2017) (surveying various cases that covered these factors) *available at* https://aws.state.ak.us/OAH/Decision/Display?rec=5775.

line with past Division practices due to his failure to report plainly disqualifying information in his 2024 PFD application. Accordingly, the Division's decisions here are AFFIRMED.

Dated: December 16, 2025

Signed

Garrison A. Todd
Administrative Law Judge

Adoption

This Order is issued under the authority of AS 43.05.010 and AS 44.17.010. The undersigned, on behalf of the Commissioner of Revenue and in accordance with AS 44.64.060, adopts this Decision as the final administrative determination in this matter.

Judicial review of this decision may be obtained by filing an appeal in the Alaska Superior Court in accordance with Alaska R. App. P. 602(a)(2) within 30 days after the date of this decision.

DATED this 16th day of December, 2025.

By: *Signed*
Garrison A. Todd
Administrative Law Judge

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