

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

In the Matter of	)	
	)	
Q.B. & S. Q.	)	OAH No. 23-0226-PFD
_____	)	

DECISION

I. Introduction

The Permanent Fund Dividend Division denied 2022 Permanent Fund Dividends (“PFDs”) for B. & S. Q. because they moved to Texas in September 2021, the qualifying year for 2022 PFDs. The Q.s admitted to moving out of state in 2021 and did not offer evidence showing they remained Alaska residents during the entire qualifying year. Accordingly, the Q.s are ineligible for 2022 PFDs and the Division’s decisions are affirmed.

II. Facts

B. Q. is a lifelong Alaskan who has received PFDs since the program’s inception in 1982.¹ His wife S. Q. has received PFDs since 2015.² On their 2022 PFD applications, however, Mr. and Ms. Q. listed a Texas address as both their physical and mailing address and stated that they moved out of Alaska on September 27, 2021 to help care for their grandchildren, whose father is in the military.³ They both listed July 27, 2026 as a date they intended to return to Alaska.⁴

The Division denied their applications because they had moved out of state during the qualifying year and therefore were no longer Alaska residents.⁵ Mr. Q. requested an informal appeal, noting that he is an Alaska Native, does not intend to permanently reside outside Alaska, and that he is prone to muscle spasms during the winter.⁶ Mr. Q. also submitted documentation from inheriting an ownership interest in a property in City A. in 2019 and an account statement from an Alaska credit union for an account jointly owned by Mr. and Ms. Q., dated July 31, 2022, and listing a Texas mailing address.⁷ Ms. Q. also

¹ Ex. 1 at 6.
² Ex. 1 at 12.
³ Ex. 1 at 1, 4-5, 7, 10-11.
⁴ Ex. 1 at 3, 9.
⁵ Ex. 2.
⁶ Ex. 3 at 2.
⁷ Ex. 3 at 7-13.

requested an informal appeal, stating that their move to Texas is temporary and they plan to move back to Alaska.⁸ The Division again found that the Q. were not Alaska residents for all of 2021 and therefore ineligible for 2022 PFDs.⁹

In their appeal materials Mr. and Ms. Q. state that they moved to Texas with their daughter and son-in-law, who is in the military, to help take care of their children and indicated that they were continuing to live in Texas in 2023.¹⁰

Mr. Q. registered to vote in Texas on December 10, 2021.¹¹ Ms. Q. registered to vote in Texas on March 12, 2022.¹²

III. Discussion

A person must be a resident for the entirety of a year to be eligible for a PFD in the following year.¹³ An Alaska resident loses their residency for purposes of PFD-eligibility by taking actions inconsistent with an intent to remain an Alaska resident — including moving out of state, maintaining a principal home in another state, or registering to vote in another state.¹⁴ There are exceptions that allow a person to maintain residency while living out of state, such as serving in the military, attending college, or receiving medical treatment other than based on a need for climatic change.¹⁵ But the Q.s have not offered evidence to show that any of these specific, narrow exceptions apply.¹⁶ The evidence instead shows that the Q.s ceased being Alaska residents during the 2021 qualifying year.

Mr. Q. registered to vote in Texas during 2021. That fact alone renders him ineligible for a 2022 PFD.¹⁷

⁸ Ex. 3 at 17.

⁹ Ex. 4.

¹⁰ Ex. 5 at 10, 12

¹¹ Ex. 9.

¹² *Id.*

¹³ AS 43.23.005(a)(3).

¹⁴ 15 AAC 23.143(d)(1), (10), (12).

¹⁵ AS 43.23.008(a); 15 AAC 23.143(d)(10).

¹⁶ A son-in-law's military service does not invoke the military service exception. AS 43.23.008(a)(3) (limiting the military service exception to the servicemember and their spouse and minor or disabled dependents). Nor does preferring a warmer winter climate invoke a medical exception. AS 43.23.008(a)(5) (limiting the medical treatment exception to persons "receiving continuous medical treatment recommended by a licensed physician or convalescing as recommended by the physical who treated the illness if the treatment or convalescence is not based on a need for climatic change").

¹⁷ 15 AAC 23.143(d)(12). There are exceptions for registering to vote shortly before and voting solely in a presidential election for certain types of voter registration in foreign countries. Neither of those exceptions could apply here.

The Q.s further admitted on their applications that they had moved to Texas in September 2021, were living in Texas in early 2022 when they applied, and did not intend to return to Alaska until July 2026. A person loses their Alaska residency by being absent from the state and establishing residency in another state or acting inconsistent with an intent to remain in Alaska indefinitely.¹⁸ Thus a person who moves out of state during the qualifying year is ineligible for a PFD.¹⁹ Similarly, a person who maintains their principal home out of state during part of the qualifying year is ineligible.²⁰ The evidence shows the Q.s did both. They moved to Texas in September 2021. They continued to live in Texas through the end of 2021 and live there still. Both have registered to vote in Texas, which is inconsistent with an intent to remain an Alaska resident. The Q.s offered evidence of partial ownership in a property in Alaska, but simply owning property, without actually living in it, does not establish a place as a person's principal home.²¹ The Q.s also stated a hope to return to Alaska someday — on their applications, they listed a 2026 return date, though in appeal materials they voiced an intent to return sometime earlier. These sorts of long term, amorphous future plans do not demonstrate that they had an intent, in late 2021, to return imminently and indefinitely.

The Q.s moved away from Alaska during 2021, maintained their principal home outside Alaska in the latter part of the year, and Mr. Q. registered to vote outside Alaska in 2021. These facts demonstrate that the Q.s were not Alaska residents during the entirety of 2021 and therefore are ineligible for a 2022 PFD.

IV. Conclusion

Because the Q.s were not Alaska residents for all of 2021, they do not qualify for 2022 PFDs. The Division's decisions are affirmed.

Dated: July 11, 2023

Signed

Rebecca Kruse
Administrative Law Judge

¹⁸ AS 01.10.055.

¹⁹ 15 AAC 23.143(d)(10).

²⁰ 15 AAC 23.143(d)(1).

²¹ Whether the Q.s continue to own an interest in this property and the owners' intentions for the property are unclear from the record. But regardless, property ownership alone does not demonstrate a principal home.

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 7th day of August, 2023.

By: Signed

Signature
Rebecca Kruse

Name
Administrative Law Judge

Title

[This document has been modified to conform to the technical standards for publication. Names may have been changed to protect privacy.]