

State of Alaska
Department of Revenue
Notice of Public Scoping and Workshop for Possible
Updates and Revisions to DOR Regulations
15 AAC 05: Administration of Revenue Laws
15 AAC 55: Oil and Gas Production Tax

The Alaska Department of Revenue (DOR) is soliciting comments for new regulations and amendments to existing regulations that may be required as a result of the passage of HB 247, ch. 4, 4SSLA 2016, during the 2016 legislative session regarding the Administration of Revenue Laws under 15 AAC 05, and the Oil and Gas Production Tax and Oil Surcharge under 15 AAC 55. The DOR may also consider other changes to regulations to conform to existing statutory requirements. As a first step in considering any proposed regulations, the DOR would like to gather comments from the public through this scoping process.

The purpose of this notice is to ask the public and other interested parties for ideas and suggestions for possible changes and additions to these regulations before the DOR drafts specific revisions to the regulations for public review and comment. The DOR is not proposing any specific changes at this time. Any proposed regulatory revisions will subsequently be noticed, and made available for public review and comment under AS 44.62, the Administrative Procedures Act.

Background and Need for Regulations

HB 247 included an array of changes to Alaska's oil and gas tax laws including changes to provisions on confidentiality, credits, gross value reductions, purchases from the oil and gas tax credit fund, and calculation of interest for delinquent taxes, among others.

Other minor changes, such as conforming changes to recognize new or former statutes may also be made.

Public Input

The DOR is asking affected members of the public and other interested parties, including the oil and gas industry for input regarding regulations that may be required for both AS 43.05 and AS 43.55. The DOR is interested in ideas from industry and the public that will make the administration of oil and gas production taxes more efficient while maintaining the protections necessary for the State and its citizens. The DOR is asking for suggestions regarding the

development of regulations that protect the interests of the public without also requiring undue administrative burden on participants in the oil and gas industry.

Written comments, suggestions, questions, and other input must be received by the department no later than 4:30 p.m. on Tuesday, August 16, 2016. Written comments, suggestions, questions, and other input may also be submitted by mail to:

John Larsen
Alaska Department of Revenue
550 W. 7th Ave., Suite 500
Anchorage, AK 99501-3555

Written comments, suggestions, questions, and other input may also be submitted by email to: john.larsen@alaska.gov, or by FAX to: (907) 269-6644. For any questions regarding this scoping notice please contact John Larsen at (907) 269-8436.

The DOR will also hold a public workshop to meet with interested parties and the public regarding this notice. The public workshop will be held on Friday, August 12, 2016 from 9:00 am to 12:00 pm in room 104 of the Atwood Building located at 550 W. 7th Ave., Anchorage, Alaska. Those wishing to provide comment must be in attendance by no later than 10:30 a.m. Those wishing to participate by teleconference may dial in at 1-800-315-6338, Access Code: 40720.

The DOR will consider the information submitted if and when it proposes regulatory revisions. Any proposed regulatory revisions will be publicly noticed, and made available for public review and comment under AS 44.62, the Administrative Procedures Act.

The DOR reserves the right to waive technical defects in this publication. The State of Alaska, Department of Revenue, complies with Title II of the Americans with Disabilities Act of 1990. Individuals with disabilities who may need auxiliary aides, services, or special modifications to participate in this scoping request may contact the above address, email, or the TDD number (907) 269-8411 by 4:30 pm, Tuesday, August 9, 2016.

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