

8 AAC 85.015 is amended by adding new subsections to read:

(b) Notwithstanding (a) of this section, a motion picture project employer is an employing unit if remuneration paid to a motion picture project worker by a motion picture project employer during a calendar year is treated as remuneration for services performed by the worker for the employer during the calendar year.

(1) A motion picture project employer means any entity that:

(A) directly or through affiliates

(i) is a party to a written contract covering the services of a motion picture project worker with respect to motion picture projects in the course of a client's trade or business;

(ii) is contractually obligated to pay remuneration to a motion picture project worker without regard to payment or reimbursement by any other person;

(iii) controls the payment, within the meaning of 26 U.S.C. 3401(d)(1), of remuneration to a motion picture project worker and pays such remuneration from its own account or accounts;

(iv) is a signatory to one or more collective bargaining agreements with a labor organization, as defined in 29 U.S.C. 152(5), that represents motion picture project workers, and;

(v) has treated substantially all motion picture project workers that such entity pays as employees and not as independent contractors

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during such calendar year for purposes of determining employment taxes under this subtitle, and;

(B) at least 80 percent of all remuneration paid by such entity in the calendar year is paid to motion picture project workers.

(2) For the purposes of this section,

(A) "A motion picture project worker" means an individual who provides services on motion picture projects for clients who are not affiliated with the motion picture project employer;

(B) "A motion picture project" means the production of any property including a theatrical motion picture, a television production, a television commercial, or a music video; "a motion picture project" does not include property with respect to which records are required to be maintained under 18 U.S.C. 2257;

(C) "An affiliate" means a person who is an affiliate or, or affiliated with, another person if the persons are treated as a single employer under 26 U.S.C. 414(b) or (c). (Eff. 6/27/2014, Register 210; am . __/__/____, Register__)

Authority: AS 23.20.045 AS 23.20.165 AS 23.20.315
AS 23.20.080

8 AAC 85.110 is amended by adding a new subsection to read:

(i) Backdating an Interstate Initial Claim at Agent State's Request. A

interstate initial claim may be backdated up to one calendar year at an agent state's

Register _____, ____/____, 2018 Department of Labor and Workforce Development request if the liable state determines that it is liable and the agent state has established good cause for the backdate. (Eff. 10/25/68, Register 27; am 8/20/70, Register 35; am 1/7/78, Register 65; am 3/27/82, Register 81; am 10/12/97, Register 144; am 3/4/2006, Register 177; am 3/25/2007, Register 181; am 3/30/2016, Register 217; am __/__/____, Register__)

Authority: AS 23.20.045 AS 23.20.330 AS 23.20.375
AS 23.20.085