

Kevin Meyer  
Lieutenant Governor  
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**OFFICE OF THE LIEUTENANT GOVERNOR  
ALASKA**

**M E M O R A N D U M**

**TO:** Genevieve Wojtusik  
Department of Revenue

**FROM:** April Simpson, Office of the Lieutenant Governor 465.4081 

**DATE:** August 20, 2020

**RE:** Filed Permanent Regulations: Department of Revenue  
  
Department of Revenue Regulation re: Tax Division: Repeal of Stale Regulations  
Related to Appeals (15 AAC 05)

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Attorney General File:	2019200368
Regulation Filed:	8/20/2020
Effective Date:	9/19/2020
Print:	235, October 2020

cc with enclosures: Harry Hale, Department of Law  
Judy Herndon, LexisNexis  
John M. Larsen, Audit Master

ORDER ADOPTING CHANGES TO REGULATIONS  
OF THE DEPARTMENT OF REVENUE

The attached seven pages of regulations, dealing with repeals and conforming changes to existing regulations related to appeals within the department, are adopted and certified to be a correct copy of the regulation changes that the Department of Revenue adopts under the authority of AS 16.51.170, AS 43.05.080, AS 43.05.240, AS 43.56.110, and AS 43.56.200, and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

In considering public comments, the Department of Revenue paid special attention to the cost to private persons of the regulatory action being taken.

The regulation changes adopted under this order take effect on the 30th day after they have been filed by the lieutenant governor, as provided in AS 44.62.180.

Date: 8/3/20

Lucinda Mahoney  
Lucinda Mahoney  
Commissioner  
Department of Revenue

April Simpson for

FILING CERTIFICATION

I, Kevin Meyer, Lieutenant Governor for the State of Alaska, certify that on

August 20, 2020, at 3:08 p.m., I filed the attached regulations according to the provisions of AS 44.62.040 - 44.62.120.

April Simpson  
for Lieutenant Governor Kevin Meyer

Effective: September 19, 2020.

Register: 235, October 2020.

**FOR DELEGATION OF THE LIEUTENANT GOVERNOR'S AUTHORITY**

**I, KEVIN MEYER, LIEUTENANT GOVERNOR OF THE STATE OF ALASKA,  
designate the following state employees to perform the Administrative Procedures Act  
filing functions of the Office of the Lieutenant Governor:**

**Josh Applebee, Chief of Staff  
Kady Levale, Notary Administrator  
April Simpson, Regulations and Initiatives Specialist**

**IN TESTIMONY WHEREOF, I have  
signed and affixed the Seal of the State of  
Alaska, in Juneau, on December 11th,  
2018.**



*Kevin Meyer*

**KEVIN MEYER  
LIEUTENANT GOVERNOR**

15 AAC 05.001(1) is amended to read:

(1) tax, tax credit, and license fee matters under AS 43<sup>2</sup> except objections to assessments made under AS 43.56<sup>3</sup> which are within the jurisdiction of the State Assessment Review Board and appeals under AS 43.05.405 – 43.05.499;

15 AAC 05.001(2) is amended to read:

(2) permanent fund dividend matters under AS 43.23.005 - 43.23.295 and under sec. 19, ch. 102, SLA 1982, unless 15 AAC 05.001 – 15 AAC 05.050 are inconsistent with the procedural provisions of 2 AAC 64 or 15 AAC 23; the provisions of 15 AAC 05.001 – 15 AAC 05.050 do not apply to an appeal that is subject to AS 43.23.130(i) [AS 43.062(i)] and 15 AAC 23.340; and

(Eff. 12/26/80, Register 76; am 7/1/82, Register 83; am 5/12/83, Register 86; am 4/21/88, Register 106; am 10/1/98, Register 147; am 1/1/2009, Register 188<sup>4</sup> am 9 / 19 / 2020, Register 235 )

<b>Authority:</b>	AS 25.27.020	AS 43.05.080	[AS 43.55.080]
	AS 43.05.010	AS 43.23.015	[AS 43.56.110]

(( Publisher: existing editor's note to 15 AAC 05.001 is unchanged. )))

~~Editor's note:~~ In 2018 the revisor of statutes, acting under AS 01.05.031, renumbered former AS 43.23.095 as AS 43.23.295. As of Register 229 (April 2019), the regulations attorney made a conforming technical revision under AS 44.62.125(b)(6), to 15 AAC 05.001, so that a cross-reference to former AS 43.23.095 now refers to the renumbered statute, AS 43.23.295. As of

Register ( 2020), the regulations attorney made a conforming technical

~~revision under AS 44.62.125(b)(6) to 15 AAC 05.001, so that an incomplete cross-reference to former AS 43.23.062(i) now refers to the renumbered statute, AS 43.23.130(i).~~

The introductory language of

^ 15 AAC 05.010(a) is amended to read:

(a) An appeal is initiated by filing a request for appeal. For the purpose of this section, "request for appeal" includes a request for a formal hearing under AS 25.25 and AS 25.27, [AS 25.25, AS 25.27, AS 43.55.013, AND AS 43.56.110] but does not include a request for an administrative review under 15 AAC 125.118, 15 AAC 125.216, 15 AAC 125.222, 15 AAC 125.226, 15 AAC 125.242, 15 AAC 125.246, 15 AAC 125.252, 15 AAC 125.321, 15 AAC 125.331, 15 AAC 125.335, 15 AAC 125.410, 15 AAC 125.418, 15 AAC 125.420, [15 AAC 125.425,] 15 AAC 125.440, 15 AAC 125.505, 15 AAC 125.510, 15 AAC 125.550, 15 AAC 125.560, 15 AAC 125.610, 15 AAC 125.630, 15 AAC 125.715, or 15 AAC 125.870. A request for appeal filed under this section must



- ~~(1) state the department action to which the person objects and the relief sought;~~
- (2) state the grounds for the objection, including a brief summary of the facts at issue, the legal authority, and, if appropriate, any generally accepted accounting principles that support the request for appeal; **and**
- (3) be signed
  - (A) by the taxpayer or the taxpayer's authorized representative;
  - (B) in the case of an appeal of a permanent fund dividend denial or assessment, by the adult applicant or the adult sponsor or authorized representative of the applicant; or

~~(C) in the case of an appeal of a child support administrative review decision or an appeal of a decision granting or denying a petition for modification, by the parent appealing or authorized representative of that person; [AND]~~

IS AAC 05.010(a)(4) is repealed:

^ (4) repealed 9 / 19 / 2020.

((( publisher: delete "and" at end of IS AAC 05.010(a)(3)(c) and insert "and" at end of IS AAC 05.010(a)(2). )))

15 AAC 05.010(b)(1) is amended to read:

(1) if the request for appeal concerns a tax, tax credit, or license fee matter under AS 43, except one described in [(2), (3) OR] (4) of this subsection, the request must be filed with the appropriate division within 60 days after the mailing date of the department's notice of the action to which the person objects or within 60 days after the department's notice is delivered in person; if the request is mailed, it must be addressed in accordance with the appeal form provided by the department;

15 AAC 05.010(b)(2) is repealed:

(2) repealed 9 / 19 / 2020;

15 AAC 05.010(b)(3) is repealed:

(3) repealed 9 / 19 / 2020;

15 AAC 05.010(c) is amended to read:

(c) A request for appeal is filed on the date it is personally delivered, or, if delivered to the department by United States mail, the date of the United States postmark or official postmark of a foreign country stamped on the properly addressed cover in which the request is mailed. If

the postmark is not the official postmark of a foreign country or the United States Postal Service, such as that made by a private postage or mailing machine, the postmark date will be the filing date only to the extent provided for by the United States Treasury in 26 C.F.R. 301.7502-1(c)(1)(iii)(B) [26 C.F.R. 301.7502-1(c)(1)(iii)(b)]. If the due date falls on a Saturday, Sunday, or holiday, the due date is the next working day. A current mailing address must be provided to the department with the request for appeal, and any change in mailing address after the request for appeal is filed must be reported to the department immediately. If the department mails a document by registered or certified mail, service is effective if the mailing is addressed to the latest address provided to the department.

((Publisher: Please keep the citation to 26 C.F.R. 301.7502-1(c)(1)(iii)(B) on one line.))

15 AAC 05.010(g) is amended to read:

(g) In tax and license fee matters under AS 43, if a notice shows an amount due the department, the uncontested portion of the amount due, if any, must be paid within 60 days after the date of the notice. If the uncontested amount is not paid within 60 days, collection action will be taken on that amount even if the taxpayer has filed a request for appeal. Payment of the total amount due may be made at any time before the informal conference [OR THE FORMAL HEARING]. If the department has reason to believe that collection of the total amount due might be jeopardized by delay, immediate payment of the total amount will be demanded. Payment in full does not affect the taxpayer's right to an informal conference [OR A FORMAL HEARING]. (Eff. 1/12/64, Register 12; am 5/31/78, Register 66; am 12/26/80, Register 76; am 4/21/88, Register 106; am 1/1/93, Register 124; am 12/24/93, Register 128; em am 11/20/96 – 3/19/97, Register 140; am 4/18/97, Register 142; am 10/1/98, Register 147; am 1/1/2003, Register 164;



am 1/1/2006, Register 176; am 1/1/2010, Register 192; am 2/16/2013, Register 205; am 12/29/2016, Register 220; am 9 / 19 / 2020, Register 235 )

**Authority:** AS 25.27.020 AS 43.05.240 AS 43.55.110  
AS 43.05.010 AS 43.23.015 AS 43.56.200  
AS 43.05.080 AS 43.23.055

The authority citation following 15 AAC 05.030 is changed to read:

**Authority:** AS 25.27.020 [AS 43.05.040] AS 43.23.015  
AS 25.27.170 [AS 43.05.080] [AS 43.55.110]  
AS 25.27.180 [AS 43.05.240] [AS 43.56.200]  
AS 43.05.010

The editor's note following 15 AAC 05.030 is changed to read:

**Editor's note:** As of Register 171 (October 2004), and acting under AS 44.62.125(b)(6) and sec. 12, ch. 107, SLA 2004, the regulations attorney made technical changes to reflect the name change of the child support enforcement agency to the child support services agency made by sec. 1, ch. 107, SLA 2004. As of Register (2020) the authority

citation that follows 15 AAC 05.030 was changed to remove unnecessary authorities. The text of 15 AAC 05.030 was unchanged, and the history note does not reflect the changes to the authority citation.

The authority citation following 15 AAC 05.035 is changed to read:

**Authority:** AS 25.27.020 [AS 43.05.240] [AS 43.55.110]  
AS 43.05.010 AS 43.23.015 [AS 43.56.200]



[AS 43.05.080]

An editor's note following 15 AAC 05.035 is added to read:

*Editor's note: As of Register (2020) the authority citation that follows 15 AAC 05.035 was changed to remove unnecessary authorities. The text of 15 AAC 05.035 was unchanged, and the history note does not reflect the changes to the authority citation.*

*Department of Revenue changed the*

15 AAC 05.040 is amended to read:

**15 AAC 05.040. Appeal of final decision of department.** A person who disagrees with and wishes to appeal the final administrative decision of the department must within 30 days after the date the decision is mailed to the party, file an appeal with the superior court. [IN TAX AND LICENSEE FEE MATTERS UNDER AS 43, ANY TAXES, LICENSE FEES, PENALTIES, AND INTEREST DECLARED IN THE FINAL ADMINISTRATIVE DECISION TO BE DUE MUST BE PAID WITHIN 30 DAYS AFTER THE DATE OF THE DECISION, OR A BOND MUST BE FILED WITH THE COURT IN ACCORDANCE WITH THE ALASKA RULES OF APPELLATE PROCEDURE.] (Eff. 5/31/78, Register 66; 12/26/80, Register 76; am 4/21/88, Register 106; am 10/1/98, Register 147; am 9 / 19 / 2020, Register 235)

**Authority:** AS 25.27.020 [AS 43.05.240] [AS 43.55.110]

AS 43.05.010 AS 43.23.015 [AS 43.56.200]

[AS 43.05.080]

The heading to 15 AAC 05.050 is changed to read:

**15 AAC 05.050. Taxpayer protest when department fails to take prompt action on a refund claim [OR A PROTEST].**

15 AAC 05.050(b) is repealed:

(b) Repealed 9 / 19 / 2020.

15 AAC 05.050(c) is repealed:

(c) Repealed 9 / 19 / 2020. (Eff. 5/31/78, Register 66; am 12/26/80, Register 76; am 9 / 19 / 2020, Register 235.)

**Authority:** AS 43.05.080      AS 43.10.210      [AS 43.15.010]  
AS 43.05.240

~~Editor's note: In 1990, the revisor of statutes, acting under AS 01.05.031, renumbered former AS 43.15.010 as AS 43.10.210. As of Register (      2020), the regulations attorney made a conforming technical revision under AS 44.62.125(b)(6) to the authority citation following 15 AAC 05.050, so that citation to former AS 43.15.010 now refers to the renumbered statute, AS 43.10.210.~~

15 AAC 116.630(2) is amended to read:

(2) the availability of taxpayer remedies is provided for under AS 43.05.240 and

**15 AAC 05.001 – 15 AAC 05.050**[15 AAC 05.005 - 15 AAC 05.050];

(Eff. 12/17/82, Register 84; am <sup>#</sup>9 / 19 / 2020, Register 235)

**Authority:** AS 16.51.170      AS 43.05.080

# MEMORANDUM

## State of Alaska Department of Law

**To:** The Honorable Kevin Meyer  
Lieutenant Governor

**Date:** August 14, 2020

**File No.:** 2019200368

**Tel. No.:** 465-3600

**From:** Steven C. Weaver *SCW*  
Senior Assistant Attorney General  
Legislation and Regulations Section

**Re:** Department of Revenue Regulation  
re: 15 AAC 05: Tax Division: Repeal  
of State Regulations Related to  
Appeals

The Department of Law has reviewed the attached regulations of the Department of Revenue against the statutory standards of the Administrative Procedure Act. Based upon our review, we find no legal problems. I have reviewed this project under a delegation of authority dated March 23, 2020 from the regulations attorney. This memorandum constitutes the written statement of approval under AS 44.62.060(b) and (c) that authorizes your office to file the attached regulations. The regulations were adopted by the Department of Revenue after the close of the public comment period. The regulations concern the repeal of stale regulations relating to appeals, updates to statutory references, and conforming amendments.

The August 6, 2019, public notice and the August 3, 2020, adoption order both state that this action is not expected to require an increased appropriation. Therefore, a fiscal note under AS 44.62.195 is not required.

We have made some technical corrections to conform the regulations in accordance with AS 44.62.125. The corrections are shown on the attached copy of the regulations.

SCW:sjw

cc w/enc:

Hon. Lucinda Mahoney, Commissioner  
Department of Revenue

Colleen Glover, Director  
Tax Division  
Department of Revenue

John Larsen, Regulations Contact  
Department of Revenue

Mary Gramling, Assistant Attorney General  
Department of Law

**State of Alaska**  
**Department of Revenue**  
**Public Notice**  
**Regulations for Repeal**  
**Title 15 - Revenue**

**BRIEF DESCRIPTION:** The Alaska Department of Revenue (department) proposes to repeal existing regulations that mimic existing statutes, have been superseded, or are otherwise no longer in effect. In addition, the department proposes to make any necessary conforming changes resulting from the repeals.

The purpose of this notice is to ask the public and other interested parties for suggestions for regulations that have become obsolete or mimic existing statutes. It is the department's intent to protect the interests of the public without also requiring unnecessary administrative burden on either the state, interested parties, or the public for any of the taxes administered by the department.

Other minor changes or repeals proposed by the public or other interested parties may also be considered by the department.

Written comments, suggestions, questions, and other input must be received by the department no later than **4:00 p.m. on Wednesday, September 11, 2019.**

The Department of Revenue proposes to repeal or make conforming changes to the following regulations under 15 AAC 05, Administration of Revenue Laws; 15 AAC 116, Common Property Fishery Assessment and Seafood Marketing Assessment; and 15 AAC 125, Child Support Enforcement, of the Alaska Administrative Code including the following:

- (1) **15 AAC 05.010(a), Request for appeal**, is proposed to be amended to delete statutory references that are not relevant to the regulation;
- (2) **15 AAC 05.010(a)(4), Request for appeal**, is proposed to be repealed, as there are no circumstances for skipping the informal appeal process to go directly to a formal hearing;
- (3) **15 AAC 05.010(b)(2), Request for appeal**, is proposed to be repealed, as the tax program addressed in this paragraph is no longer in effect;
- (4) **15 AAC 05.040, Appeal of final decision of department**, is proposed to be repealed as the topic of the regulation is addressed under existing statutory authority;

- (5) **15 AAC 05.050, Taxpayer protest when department fails to take prompt action on a refund claim or a protest**, the heading is proposed to be changed to delete “or a protest” from the lead-in language;
- (6) **15 AAC 05.050(b), Taxpayer protest when department fails to take prompt action on a refund claim or a protest**, is proposed to be repealed as the topic of the regulation is already addressed by statute in AS 43.05.240(b);
- (7) **15 AAC 05.050(c), Taxpayer protest when department fails to take prompt action on a refund claim or protest**, is proposed to be repealed as the topic of the regulation is addressed under other existing statutes;
- (8) **15 AAC 116.630(2), Administration and enforcement**, is proposed to be amended to make a technical correction to the regulatory citation;
- (9) **15 AAC 05.030(i), Formal hearings, 15 AAC 05.035(c) and (d), Motion for reconsideration; 15 AAC 125.118(f), Administrative review of notice and finding of financial responsibility; 15 AAC 125.121(f), Vacating administrative support order based on a default income figure; 15 AAC 125.125(e), Request for relief from agency administrative orders after the appeal deadline; 15 AAC 125.226(g), Procedures applicable to determinations of paternity; 15 AAC 125.252(g), Provisions applicable to disestablishment of paternity; 15 AAC 125.321(c), Modification of administrative support orders, 15 AAC 55.125.331(b); Expedited procedure for modifications for medical support or post-majority support only; 15 AAC 55.125.335(b), Procedures for automated review and adjustment of support order; 15 AAC 125.505(f), Initiated income withholding; 15 AAC 125.815. Role of agency in an appeal conducted as a formal hearing; and 15 AC 125.860(d) and (e), Nondisclosure of identifying information based on evidence of domestic violence**, are proposed to be changed to make conforming amendments resulting from the repeal of 15 AAC 05.040.

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments to: John Larsen, Audit Master, Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. Additionally, the Department of Revenue will accept comments by electronic mail to [john.larsen@alaska.gov](mailto:john.larsen@alaska.gov), or by facsimile at (907) 269-6644. **Written comments must be received no later than 4:00 p.m., on Wednesday, September 11, 2019.**

You may submit written questions relevant to the proposed action to: John Larsen at [john.larsen@alaska.gov](mailto:john.larsen@alaska.gov) via email, or to: John Larsen, Audit Master, Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. The questions must be received at least 10 days before the end of the public comment period. The Department of Revenue will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and Tax Division website at (<http://www.tax.alaska.gov>).

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact John Larsen at [john.larsen@alaska.gov](mailto:john.larsen@alaska.gov) or (907) 269-8436 no later than Wednesday, September 4, 2019 to ensure that any necessary accommodations can be provided.

A copy of the regulations proposed for repeal are available on the Alaska Online Public Notice System and the Tax Division website, and by contacting John Larsen at (907) 269-8436 or [john.larsen@alaska.gov](mailto:john.larsen@alaska.gov).

**After the public comment period ends on Wednesday, September 11, 2019**, the Department of Revenue will either repeal the regulations proposed in this notice or other provisions dealing with the same subject, without further notice, or decide to take no action. **You should comment during the time allowed if your interests could be affected.** Written comments received are public records and are subject to public inspection.

**Statutory Authority:** AS 16.51.170; AS 25.27.020; AS 43.05.080; AS 43.05.240; AS 43.55.110; AS 43.56.110; AS 43.56.200

**Statutes Being Implemented, Interpreted, or Made Specific:** AS 25.27.020; AS 25.27.045; AS 25.27.060; AS 25.27.061; AS 25.27.062; AS 25.27.080; AS 25.27.100; AS 25.27.140; AS 25.27.150; AS 25.27.160; AS 25.27.165; AS 25.27.166; AS 25.27.170; AS 25.27.180; AS 25.27.190; AS 25.27.193; AS 25.27.195; AS 25.27.250; AS 43.05.010; AS 43.05.240; AS 43.55.011; AS 43.55.020.

**Fiscal Information:** The proposed regulation changes are not expected to require an increased appropriation.

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list server to receive email notification of any proposed action you may do so at the following link: <http://tax.alaska.gov/programs/documentviewer/viewer.aspx?77n>

The department 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 must contact the above address, email, or the TDD number (907) 269-8411 by 4:00 pm, Friday, September 6, 2019.

DATE: August 5, 2019  
Anchorage, Alaska



Colleen Glover  
Director, Tax Division  
(907) 269-6620



ADDITIONAL REGULATION NOTICE INFORMATION  
(AS 44.62.190(d))

1. Adopting agency: Department of Revenue
2. General subject of regulation: Repeals and conforming amendments
3. Citation of regulation (may be grouped): 15 AAC 05 sections to be repealed or amended: .010, .030, .035, .040, .050; 15 AAC 116.630; 15 AAC 125 sections to be repealed or amended: .118, .121, .125, .226, .252, .321, .331, .335, .505, .815, .860.
4. Department of Law file number, if any: 2019200368

5. Reason for the proposed action:

( ) Compliance with federal law or action (identify): \_\_\_\_\_

( x ) Compliance with new or changed state statute

( ) Compliance with federal or state court decision (identify): \_\_\_\_\_

( ) Development of program standards

( X ) Other (identify): Repeal existing regulations that are no longer of any force or effect..

6. Appropriation/Allocation: Tax Division, Revenue Operations

7. Estimated annual cost to comply with the proposed action to:

A private person: \$0. The department does not expect additional costs to a private person.

Another state agency: \$0. The department does not expect additional costs to any other state agency.

A municipality: \$0. The department does not expect additional costs to a municipality.

8. Cost of implementation to the state agency and available funding (in thousands of dollars):

	Initial Year FY <u>2020</u>	Subsequent Years
Operating Cost	\$ <u>0</u>	\$ <u>0</u>
Capital Cost	\$ <u>0</u>	\$ <u>0</u>
1002 Federal receipts	\$ <u>0</u>	\$ <u>0</u>
1003 General fund match	\$ <u>0</u>	\$ <u>0</u>
1004 General fund	\$ <u>0</u>	\$ <u>0</u>

AFFIDAVIT OF NOTICE OF PROPOSED REGULATION  
AND FURNISHING OF ADDITIONAL INFORMATION

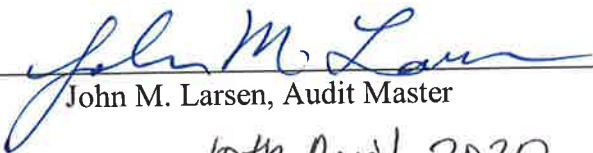
I, John M. Larsen, Audit Master, of the Alaska Department of Revenue, being sworn, state the following:

As required by AS 44.62.190, notice of the proposed adoption of changes to the Alaska Administrative Code to repeal and make conforming changes to existing regulations in Title 15, Revenue, Chapter 05, Administration of Revenue Laws, Sections .001, .010, .030, .035, .040, .050; and Chapter 116, Common Property Fishery Assessment and Seafood Marketing Assessment, Section .630, has been given by being

- (1) published in a newspaper or trade publication;
- (2) furnished to every person who has filed a request for notice of proposed action with the state agency;
- (3) furnished to appropriate state officials;
- (4) furnished to interested persons;
- (5) furnished to the Department of Law, along with a copy of the proposed regulation;
- (6) furnished electronically to incumbent State of Alaska legislators;
- (7) posted on the Alaska Online Public Notice System as required by AS 44.62.175(a)(1) and (b) and 44.62.190(a)(1).

As required by AS 44.62.190, additional regulation notice information regarding the proposed adoption of the regulation changes described above has been furnished to interested persons and those in (2), (4) and (6) of the list above. The additional regulation notice information also has been posted on the Alaska Online Public Notice System.

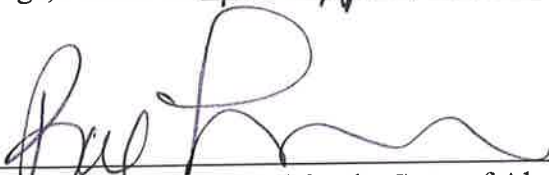
Date: 4/10/2020

  
John M. Larsen, Audit Master

Subscribed and sworn to before me at Anchorage, Alaska on 10th April 2020.



*State of Alaska*  
Notary **Public**  
**Rae L. Norris**  
My Commission expires with office

  
Notary Public in and for the State of Alaska

AFFIDAVIT OF AGENCY RECORD OF PUBLIC COMMENT

I, John M. Larsen, Audit Master, for the Alaska Department of Revenue, being duly sworn, state the following:

In compliance with AS 44.62.215, the Department of Revenue has kept a record of its use or rejections of factual or other substantive information that was submitted in writing as public comment and that was relevant to the accuracy, coverage, or other aspect of the Department of Revenue's regulations on proposed changes to Title 15, Chapter 05, Administration of Revenue Laws; and Chapter 116, Common Property Fishery Assessment and Seafood Marketing Assessment.

Date: 4/10/2020

John M. Larsen  
John M. Larsen, Audit Master

Subscribed and sworn to before me at Anchorage, Alaska on 10<sup>th</sup> April 2020.



**State of Alaska**  
**Notary Public**  
**Rae L. Norris**  
My Commission expires with office

Rae L. Norris  
Notary Public in and for the State of Alaska

# ANCHORAGE DAILY NEWS

## AFFIDAVIT OF PUBLICATION

Account #: 270235

Order #: W0011004

Cost: \$951.22

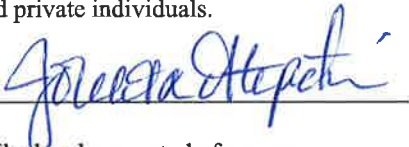
STATE OF ALASKA  
THIRD JUDICIAL DISTRICT

Joleesa Stepetin being first duly sworn on oath deposes and says that she is a representative of the Anchorage Daily News, a daily newspaper. That said newspaper has been approved by the Third Judicial Court, Anchorage, Alaska, and it now and has been published in the English language continually as a daily newspaper in Anchorage, Alaska, and it is now and during all said time was printed in an office maintained at the aforesaid place of publication of said newspaper. That the annexed is a copy of an advertisement as it was published in regular issues (and not in supplemental form) of said new

08/06/2019 - 08/06/2019

and that such newspaper was regularly distributed to its subscribers during all of said period. That the full amount of the fee charged for the foregoing publication is not in excess of the rate charged private individuals.

Signed



Subscribed and sworn to before me

this 6th day of August 2019.

Notary Public in and for  
The State of Alaska.  
Third Division  
Anchorage, Alaska

MY COMMISSION EXPIRES

7/14/2020

STATE OF ALASKA  
NOTARY

PUBLIC

Jade L. Nowling

State of Alaska  
Department of Revenue  
Public Notice  
Regulations for Repeal  
Title 15 - Revenue

**BRIEF DESCRIPTION:** The Alaska Department of Revenue (department) proposes to repeal existing regulations that mimic existing statutes, have been superseded, or are otherwise no longer in effect. In addition, the department proposes to make any necessary conforming changes resulting from the repeals.

The purpose of this notice is to ask the public and other interested parties for suggestions for regulations that have become obsolete or mimic existing statutes. It is the department's intent to protect the interests of the public without also requiring unnecessary administrative burden on either the state, interested parties, or the public for any of the taxes administered by the department.

Other minor changes or repeals proposed by the public or other interested parties may also be considered by the department.

Written comments, suggestions, questions, and other input must be received by the department no later than 4:00 p.m. on Wednesday, September 11, 2019.

The Department of Revenue proposes to repeal or make conforming changes to the following regulations under 15 AAC 05, Administration of Revenue Laws; 15 AAC 116, Common Property Fishery Assessment and Seafood Marketing Assessment; and 15 AAC 125, Child Support Enforcement, of the Alaska Administrative Code including the following:

(1) 15 AAC 05.010(a), Request for appeal, is proposed to be amended to delete statutory references that are not relevant to the regulation;

(2) 15 AAC 05.010(a)(4), Request for appeal, is proposed to be repealed, as there are no circumstances for skipping the informal appeal process to go directly to a formal hearing;

(3) 15 AAC 05.010(b)(2), Request for appeal, is proposed to be repealed, as the tax program addressed in this paragraph is no longer in effect;

(4) 15 AAC 05.040, Appeal of final decision of department, is proposed to be repealed as the topic of the regulation is addressed under existing statutory authority;

(5) 15 AAC 05.050, Taxpayer protest when department fails to take prompt action on a refund claim or a protest, the heading is proposed to be changed to delete "or a protest" from the lead-in language;

(6) 15 AAC 05.050(b), Taxpayer protest when department fails to take prompt action on a refund claim or a protest, is proposed to be repealed as the topic of the regulation is already addressed by statute in AS 43.05.240(b);

(7) 15 AAC 05.050(c), Taxpayer protest when department fails to take prompt action on a refund claim or protest, is proposed to be repealed as the topic of the regulation is addressed under other existing statutes;

(8) 15 AAC 116.630(2), Administration and enforcement, is proposed to be amended to make a technical correction to the regulatory citation;

(9) 15 AAC 05.030(f), Formal hearings, 15 AAC 05.035(c) and (d), Motion for reconsideration; 15 AAC 125.118(f), Administrative review of notice and finding of financial responsibility; 15 AAC 125.121(f), Vacating administrative support order based on a default income figure; 15 AAC 125.125(e), Request for relief from agency administrative orders after the appeal deadline; 15 AAC 125.224(g), Procedures applicable to determinations of paternity; 15 AAC 125.224(g), Provisions applicable to disestablishment of paternity; 15 AAC 125.321(c), Modification of administrative support orders; 15 AAC 125.331(b), Expedited procedure for modifications for medical support or post-majority support only; 15 AAC 125.335(b), Procedures for automated review and adjustment of support order; 15 AAC 125.505(f), Initiated income withholding; 15 AAC 125.615, Role of agency in an appeal conducted as a formal hearing; and 15 AAC 125.840(c) and (e), Nondisclosure of identifying information based on evidence of domestic violence, are proposed to be changed to make conforming amendments resulting from the repeal of 15 AAC 05.040.

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments to: John Larsen, Audit Master, Alaska Department of Revenue, 550 W 7th Ave., Ste. 500, Anchorage, AK 99501. Additionally, the Department of Revenue will accept comments by electronic mail to [john.larsen@alaska.gov](mailto:john.larsen@alaska.gov) or by facsimile at (907) 269-6644. Written comments must be received no later than 4:00 p.m., on Wednesday, September 11, 2019.

You may submit written questions relevant to the proposed action to: John Larsen at [john.larsen@alaska.gov](mailto:john.larsen@alaska.gov) via email, or to: John Larsen, Audit Master, Alaska Department of Revenue, 550 W 7th Ave., Ste. 500, Anchorage, AK 99501. The questions must be received at least 10 days before the end of the public comment period. The Department of Revenue will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and Tax Division website at (<http://www.tax.alaska.gov>).

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact John Larsen at [john.larsen@alaska.gov](mailto:john.larsen@alaska.gov) or (907) 269-8436 no later than Wednesday, September 4, 2019 to ensure that any necessary accommodations can be provided.

A copy of the regulations proposed for repeal are available on the Alaska Online Public Notice System and the Tax Division website, and by contacting John Larsen at (907) 269-8436 or [john.larsen@alaska.gov](mailto:john.larsen@alaska.gov).

After the public comment period ends on Wednesday, September 11, 2019, the Department of Revenue will either repeal the regulations proposed in this notice or other provisions dealing with the same subject, without further notice, or decide to take no action. You should comment during the time allowed if your interests could be affected. Written comments received are public records and are subject to public inspection.

**Statutory Authority:** AS 16.51.170; AS 25.27.020; AS 43.05.080; AS 43.05.240; AS 43.55.110; AS 43.56.110; AS 43.56.200

**Statutes Being Implemented, Interpreted, or Made Specific:** AS 25.27.020; AS 25.27.045; AS 25.27.040; AS 25.27.061; AS 25.27.062; AS 25.27.080; AS 25.27.100; AS 25.27.140; AS 25.27.150; AS 25.27.160; AS 25.27.165; AS 25.27.166; AS 25.27.170; AS 25.27.180; AS 25.27.190; AS 25.27.193; AS 25.27.195; AS 25.27.250; AS 43.05.010; AS 43.05.240; AS 43.55.011; AS 43.55.020.

**Fiscal Information:** The proposed regulation changes are not expected to require an increased appropriation.

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list, please email notification of any proposed action you may do so at the following link: <http://tax.alaska.gov/programs/documentviewer/viewer.aspx?77n>

The department 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 scoring request must contact the above address, email, or the TDD number (907) 269-8411 by 4:00 pm, Friday, September 6, 2019.

DATE: August 5, 2019

/s/ Colleen Glover  
Colleen Glover  
Anchorage, Alaska  
Director, Tax Division  
(907) 269-6620

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RECEIVED

AUG 15 2019

IDA DIVISION  
Department of Revenue  
Anchorage, Alaska

AUG 12 2019

Tax Division JNU