

15 AAC 23 is amended by adding a new section to read:

15 AAC 23.360. Permanent fund dividend donations to the dividend raffle fund; eligibility. (a) As part of the online permanent fund dividend application, the department will provide an option for an applicant who is 18 years of age or older to direct a donation to the permanent fund dividend raffle benefiting education. The department will provide an alternative method of donation and entry for applicants unable to submit an electronic application.

(b) An applicant may make a donation under this section in increments of \$100, up to the total amount of the permanent fund dividend portion that the applicant is entitled to receive, rounded down to the nearest \$100. Each \$100 donation deposited into the dividend raffle fund is equal to one entry into the dividend raffle under AS 43.23.230. An applicant may not withdraw or exchange an elected donation to the dividend raffle fund after the applicant submits the original application.

(c) If the department determines that an applicant is not eligible for a permanent fund dividend by December 31 of the dividend year, then the department will void a donation to the permanent fund dividend raffle made by the applicant. If the department determines an applicant is eligible for a permanent fund dividend after December 31 of the dividend year, the department will void a donation to the permanent fund dividend raffle and pay to the applicant the amount available after any required deductions. The department shall deposit a donation from an eligible applicant into the dividend raffle fund no later than December 31 of the dividend year, and pay the applicant the amount available, if any, after payment of any deductions or contributions.

(d) If a recipient of a dividend raffle prize is subsequently found ineligible for a permanent fund dividend for the dividend year under AS 43.23.270, the prize is forfeit in accordance with procedures set forth under AS 43.23.270 and returned to the dividend raffle fund. A notice of an improperly paid dividend raffle prize must be sent to an individual within six years of the date of payment of a prize. In the event that a recipient is found ineligible and a prize is forfeit, funds collected and returned to the dividend raffle fund shall be available for determining future prizes and will not be used to revise prizes from previous dividend years. The department shall not revise an award or draw an additional prize winner for a dividend year for the sole reason that a recipient is subsequently found ineligible.

(e) A person may donate to the dividend raffle fund, but will be ineligible to receive a prize from the fund if the person is

- (1) employed by the Department of Revenue Commissioner's Office during
 - (A) the application period for the dividend year immediately before a dividend raffle fund drawing;
 - (B) the thirty-day period immediately preceding and including the date of the dividend raffle fund drawing;
- (2) a raffle drawing auditor appointed by the commissioner of revenue under 15 AAC 23.370;
- (3) a member of the team securing and transporting the drawing container containing raffle tickets;
- (4) an employee within the department that actively assisted in generating dividend raffle tickets. (Eff. ____/____/_____, Register _____)

Authority: AS 43.23.220 AS 43.23.230 AS 43.23.270

15 AAC 55.23 is amended by adding a new section to read:

15 AAC 23.370. Permanent fund dividend raffle procedures. (a) The commissioner shall conduct the permanent fund dividend raffle no later than January 31 each year. The department shall provide public notice of the date, time, and location of the drawing on the Alaska Online Public Notice System at least 15 days before the drawing is scheduled to occur.

(b) The commissioner shall appoint a licensed accountant to serve as the auditor for the dividend raffle. The auditor shall witness the raffle drawing and certify in writing, within a reasonable time after the raffle is completed, the department's compliance with the procedures set out under this section. As the witness to the raffle drawing, the auditor shall

- (1) watch as printed tickets are placed in the dividend raffle drawing container;
- (2) accompany the printed tickets to the location of the dividend raffle draw;
- (3) watch the drawing occur;
- (4) accompany the printed tickets being returned to the department.

(c) After all donations are deposited into the dividend raffle fund, at least two department employees shall together generate a consecutively numbered table of dividend raffle tickets, representing one ticket for each entry into the raffle. The table must include the name of each entrant, a ticket number, and the permanent fund dividend applicant locator number. The completed table must be used to print dividend raffle tickets for each entry. A raffle ticket must

contain on its face the same information contained in the table. The auditor appointed under this section shall inspect and compare the table with the printed tickets and confirm that

(1) the dividend raffle tickets are numbered consecutively;
(2) the number of entries in the completed table is equal to the number of printed tickets; and

(3) a random comparison of information on a ticket and in the table correspond.

(d) In the presence of the auditor, the department employees who generated the table shall place the printed raffle tickets into a container designated for the permanent fund dividend raffle drawing. The auditor shall accompany the container to the location of the dividend raffle draw.

(e) At the time and location of the drawing, the commissioner or a designee shall announce to the public the amount of each prize and make available the calculation for each amount. After sharing this information, a person who is not an employee of the department or the auditor appointed under this section may draw the winning raffle tickets. Tickets must be shown to the raffle auditor before the names are read aloud.

(f) After the winning tickets are drawn, the container must be secured and returned to the department. Remaining tickets must be stored and retained as a public record. Winning tickets must be stored separately and also retained as a public record. Within a reasonable time after the drawing occurs, the department must post on the department's website

- (1) the amount of each prize and the calculation for each amount;
- (2) the names on the winning tickets;
- (3) the procedure followed under this section; and
- (4) the auditor's certification of compliance with these procedures.

(g) The department shall provide the prize amount awarded to the winners of the raffle drawing within a reasonable time after the drawing occurs. (Eff. ____/____/_____, Register _____)

Authority: AS 43.23.220 AS 43.23.230