

Kevin Meyer
Lieutenant Governor
State Capitol
Juneau, Alaska 99811
907.465.3520
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Anchorage, Alaska 99501
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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: November 25, 2020

RE: Filed Permanent Regulations: Department of Revenue

Department of Revenue regulations re: donations from permanent fund dividend, for education and for entry into permanent fund dividend raffle (15 AAC 23.360, 15 AAC 23.370)

Attorney General File:	2018200842
Regulation Filed:	11/25/2020
Effective Date:	12/25/2020
Print:	236, January 2021

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 five pages of regulations, dealing with donations to the dividend raffle fund, raffle procedures, and the award of prizes, are adopted and certified to be a correct copy of the regulation changes that the Department of Revenue adopts under the authority of AS 43.05.080 and 43.23.055 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.

Although no public comments were received, 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.

Date: _____

lucinda
mahoney


Digitally signed by
lucinda mahoney
Date: 2020.11.25
12:06:36 -09'00'

Lucinda Mahoney
Commissioner
Alaska Department of Revenue

FILING CERTIFICATION

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

November 25, 2020, at 4:09 p.m., I filed the attached regulations according to the provisions of AS 44.62.040 - 44.62.120.

for 

Kevin Meyer
Lieutenant Governor

Effective: December 25, 2020.

Register: 236, January 2021.

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.**



A handwritten signature in blue ink, appearing to read "K. Meyer", is written over a dotted line.

**KEVIN MEYER
LIEUTENANT GOVERNOR**

15 AAC 23 is amended by adding new sections to Article 1 to read:

15 AAC 23.360. Permanent fund dividend donations for educational purposes and the dividend raffle; 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 that all or a portion of the applicant's dividend payment be donated for educational purposes and to enter the permanent fund dividend raffle. The department will provide an alternative method of donation and entry for an applicant who is unable to submit an online 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 that the applicant is entitled to receive, rounded down to the nearest \$100. Each \$100 donation is equal to one entry into the raffle under AS 43.23.230. An applicant may not withdraw or exchange a donation after the applicant submits the original application.

(c) Regardless of the amount of a donation for educational purposes an applicant intends to make under this section and AS 43.23.230, if an applicant makes both a charitable contribution under AS 43.23.130 and a donation for educational purposes as described in AS 43.23.230, and the combined total of required deductions, charitable contributions, and donations results in an amount greater than an applicant would otherwise be entitled to receive as a permanent fund dividend the order of subtraction shall be as follows:

- (1) first, the full amount of any required deductions;
- (2) second, the full amount, to the extent of any remaining balance, of charitable contribution made under AS 43.23.130; and
- (3) last, donations for educational purposes as provided for in this section and

AS 43.23.230.

(d) 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 made by the applicant. If the department determines that an applicant is eligible for a permanent fund dividend after December 31 of the dividend year, the department will void a donation made by the applicant and pay to the applicant the amount available after any required deductions. The department will deposit a donation from an eligible applicant not later than December 31 of the dividend year for appropriation under AS 43.23.230 and will pay the applicant the amount available, if any, after payment of any required deductions or contributions under AS 43.23.130.

(e) If the department finds the recipient of a dividend raffle prize ineligible for a permanent fund dividend under AS 43.23.270 for the dividend year of the prize-winning donation and entry, the prize is forfeit in accordance with the procedures set out under AS 43.23.270. The department will re-deposit the forfeited prize in the dividend raffle fund. The department has six years after the date of an improperly paid prize to send the recipient notice of the improperly paid prize. If the department finds that the recipient is ineligible and that the prize is forfeit, the department will make funds collected and returned to the dividend raffle fund available for determination of future prizes. The department will not use the collected and returned funds to revise prizes from previous dividend years. The department will not revise a prize or draw an additional prize winner for a dividend year for the sole reason that a recipient is subsequently found ineligible.

(f) An applicant may make a donation under this section, but is ineligible to receive a prize from the dividend raffle fund if the applicant 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; or
 - (B) the 30-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; or
- (4) an employee within the department that actively assisted in generating dividend raffle tickets.

(g) In this section, "required deductions" means attachments, garnishments or levies, including assignments under AS 43.23.200, issued against an applicant's Permanent Fund Dividend payment, on behalf of an agency, in order to collect funds. (Eff. 12 / 25 / 2020, Register 236)

Authority: AS 43.23.055 AS 43.23.220 AS 43.23.270
AS 43.23.200 [→] AS 43.23.230

15 AAC 23.370. Permanent fund dividend raffle procedures. (a) The commissioner will conduct the permanent fund dividend raffle not later than January 31 each year. The department will provide public notice of the date, time, and location of the drawing on the Alaska Online Public Notice System (AS 44.62.175) at least 15 days before the drawing is

scheduled to occur.

(b) The commissioner will appoint a certified public 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; and
- (4) accompany the printed tickets being returned to the department.

(c) After all appropriated 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 corresponds.

(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 drawing.

(e) At the time and location of the drawing, the commissioner or a designee will 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 will 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 will provide the prize amount awarded to the winners of the raffle drawing within a reasonable time after the drawing occurs. (Eff. 12 / 25 / 2020, Register 236)

Authority: AS 43.23.055

AS 43.23.220

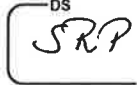
AS 43.23.230

MEMORANDUM

State of Alaska Department of Law

To: The Honorable Kevin Meyer
Lieutenant Governor

Date: November 25, 2020

Thru: Susan R. Pollard 
Chief Assistant Attorney General
and Regulations Attorney
Legislation and Regulations Section

File No.: 2018200842

Tel. No.: 465-3600

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

Re: Department of Revenue regulations
re: donations from permanent fund
dividend, for education and for entry
into permanent fund dividend raffle
(15 AAC 23.360; 15 AAC 23.370)

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. 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. Reflecting amendments to AS 43.23 made under secs. 7 and 8, ch. 80, SLA 2018 (SCS CSHB 213(RLS)), the regulations concern how individuals can make, from their permanent fund dividends, donations for education and for entry into the permanent fund dividend raffle, conducted under procedures set out in the regulations.

Please note that, in order to time the regulations to the start of the application period for the 2021 permanent fund dividend, the agency has requested that the regulations be filed on or before December 2, 2020, for a target effective date of January 1, 2021 or earlier.

The October 18, 2020 public notice and the November 25, 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.

SCW

cc w/enc: Hon. Lucinda Mahoney, Commissioner
Department of Revenue

Genevieve Wojtusik, Special Assistant and Regulations Contact
Department of Revenue

Mike Barnhill, Deputy Commissioner
Department of Revenue

Anne Weske, Director
Permanent Fund Dividend Division
Department of Revenue

Colleen Glover, Director
Tax Division
Department of Revenue

Jon Larsen, Audit Master and Regulations Specialist
Tax Division
Department of Revenue

Rebecca E. Hattan, Assistant Attorney General
Commercial, Fair Business, and Child Support Section

**PUBLIC NOTICE OF
PROPOSED CHANGES ON THE ALASKA PERMANENT FUND DIVIDEND
OF THE DEPARTMENT OF REVENUE**

BRIEF DESCRIPTION: The Department of Revenue proposes to add new sections to regulations pertaining to the Alaska Permanent Fund Dividend under 15 AAC 23 regarding donations to the dividend raffle fund, raffle procedures, and the award of prizes, including the following:

- (1) 15 AAC 23.360. Permanent fund dividend donations to the dividend raffle fund; eligibility,** a new subsection is proposed to be added describing requirements for donating to the dividend raffle fund and eligibility for prizes;
- (2) 15 AAC 23.370. Permanent fund dividend raffle procedures,** a new section is proposed to be added describing procedures to conduct the dividend raffle.

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments by electronic mail to: anne.weske@alaska.gov; or to: Anne Weske, Director, Permanent Fund Dividend, Alaska Department of Revenue, P.O. Box 110460 Juneau, Alaska 99811-0460. **Written comments must be received no later than 4:00 p.m., on Thursday, November 19, 2020.**

You may submit written questions relevant to the proposed action by electronic mail to: anne.weske@alaska.gov; or Anne Weske, Director, Permanent Fund Dividend, Alaska Department of Revenue, P.O. Box 110460 Juneau, Alaska 99811-0460. 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.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Anne Weske at anne.weske@alaska.gov or (907) 465-4785 no later than Wednesday, November 4, 2020 to ensure that any necessary accommodations can be provided.

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System and by contacting Anne Weske at anne.weske@alaska.gov or (907) 465-4785.

After the public comment period ends on Thursday, November 19, 2020, the Department of Revenue will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulations may be different from that of the proposed regulations. **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.

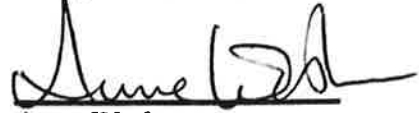
Department of Revenue Notice of Proposed Regulations

Statutory Authority: AS 43.05.080; AS 43.23.055.

Statutes Being Implemented, Interpreted, or Made Specific: AS 43.23.220; AS 43.23.230.

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

DATE: October 15, 2020
Juneau, Alaska

A handwritten signature in black ink, appearing to read "Anne Weske", written over a horizontal line.

Anne Weske
Director, Permanent Fund Dividend
Division
(907) 465-4785

ADDITIONAL REGULATIONS NOTICE INFORMATION
[AS 44.62.190(d)]

1. Adopting Agency: Department of Revenue, Permanent Fund Dividend Division
2. General subject of regulation: Pertaining to the Alaska Permanent Fund Dividend under 15 AAC 23 regarding donations to the dividend raffle fund, raffle procedures, and the award of prizes.
3. Citation of regulations: 15 AAC 23 sections to be amended or added: 360 and 370.
4. Department of Law file number: 2018200842
5. Reason for the proposed action:
 - ☐ compliance with federal law
 - ☒ compliance with new or changed state statutes
 - ☐ compliance with court order
 - ☒ development of program standards
 - ☐ other: (please list)
6. Appropriation/Allocation: Permanent Fund Dividend Division
7. Estimated annual cost to comply with the proposed action to:
 - A private person: \$0
 - Another state agency: \$0. The department does not expect additional costs to any other state agency.
 - A municipality: \$0
8. Cost of implementation to the state agency and available funding (in thousands of dollars): No costs are expected in FY 2021 or subsequent years.

	Initial Year FY 2021	Subsequent Years
Operating Cost	\$ 0	\$ 0
Capital Cost	\$ 0	\$ 0
1002 Federal receipts	\$ 0	\$ 0
1003 General fund match	\$ 0	\$ 0
1004 General fund	\$ 0	\$ 0
1005 General fund/ Program	\$ 0	\$ 0
1037 General fund/ mental health	\$ 0	\$ 0
Other	\$ 0	\$ 0

CONFIDENTIAL

DRAFT

DELIBERATIVE PROCESS

9. The name of the contact person for the regulations:


Name: Anne Weske
Title: Director, PFD Division
Address: P.O. Box 110460, Juneau, Alaska. 99811-0460
Telephone: (907) 465-4785
FAX: N/A
E-mail: anne.weske@alaska.gov

10. The origin of the proposed action:

☒ staff of state agency
☐ Federal government
☐ General public
☐ petition for regulation change
☐ other (please list)

11. Date: October 15, 2020

Prepared by:


Anne Weske
Director, Permanent
Fund Dividend
Division
(907) 465-4785

**AFFIDAVIT OF NOTICE OF PROPOSED REGULATION
AND FURNISHING OF ADDITIONAL INFORMATION**

I, Anne Weske, Director, Permanent Fund Dividend Division, of the Department of Revenue, under penalty of perjury, certify the following:

As required by AS 44.62.190, notice of the proposed adoption of changes to 15 AAC 23.360 and 15 AAC 23.370 to add new sections to regulations pertaining to the Alaska Permanent Fund Dividend under 15 AAC 23 regarding donations to the dividend raffle fund, raffle procedures, and the award of prizes, has been given by being

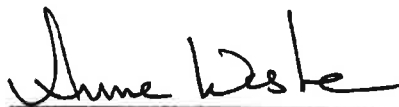
- (1) published in a newspaper or trade publication;
- (2) furnished to every person who has filed a request for notice of proposed action with the state agency;
- (3) furnished to appropriate state officials;
- (4) furnished to interested persons;
- (5) furnished to the Department of Law, along with 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.

There is no notary public or other official empowered to administer oaths available to notarize this document as a result of social distancing requirements implemented statewide.

I certify under penalty of perjury that the foregoing is true.

Date: Nov. 24, 2020



Anne Weske
Director, Permanent Fund Dividend Division
Alaska Department of Revenue

State of Alaska
Juneau, Alaska

AFFIDAVIT OF AGENCY RECORD OF PUBLIC COMMENT

I, Anne Weske, Director, Permanent Fund Dividend Division, for the Department of Revenue, under penalty of perjury, state the following:

The Department of Revenue did not receive any factual or other substantive information that was submitted in writing or orally as public comment and that was relevant to the accuracy, coverage, or other aspect of the Department of Revenue's regulations dealing with donations to the dividend raffle fund, raffle procedures, and the award of prizes.

There is no notary public or other official empowered to administer oaths available to notarize this document as a result of social distancing requirements implemented statewide.

I certify under penalty of perjury that the foregoing is true.

Date: Nov. 24, 2020

A handwritten signature in black ink, appearing to read "Anne Weske", written over a horizontal line.

Anne Weske
Director, Permanent Fund Dividend Division
Alaska Department of Revenue

State of Alaska
Juneau, Alaska

ANCHORAGE DAILY NEWS

AFFIDAVIT OF PUBLICATION

Account #: 270235 ST OF AK/DEPT OF REVENUE/TAX IDIV
PO BOX 110420, JUNEAU, AK 99811

RECEIVED

OCT 29 2020

Order #: W0018514

Cost: \$358.6

Tax Division
Department of Revenue
Juneau, Alaska

STATE OF ALASKA THIRD JUDICIAL DISTRICT

Lisi Misa 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 afore-said 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 newspaper on

10/18/2020

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

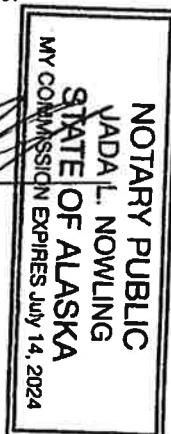


Subscribed and sworn to before me
this 19th day of October 2020.

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

MY COMMISSION EXPIRES

7/14/2024



PUBLIC NOTICE OF PROPOSED CHANGES ON THE ALASKA PERMANENT FUND DIVIDEND OF THE DEPARTMENT OF REVENUE

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Statutory Authority: AS 43.05.080; AS 43.23.055.

Statutes Being Implemented, Interpreted, or Made Specific: AS 43.23.220; AS 43.23.230.

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

DATE: October 15, 2020
Juneau, Alaska
/s/ Anne Weske
Director, Permanent Fund Dividend Division
(907) 465-4785

Published: October 18, 2020