

Nancy Dahlstrom
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, Division Director
Department of Revenue

FROM: April Simpson, Alaska Administrative Code Coordinator 
Office of the Lieutenant Governor

DATE: June 4, 2026

RE: Filed Permanent Regulations: Department of Revenue

Department of Revenue regulations re: PFD - Attachments and Allowable Absences (15 AAC 23.213)

Attorney General File:	2025200462
Regulation Filed:	6/4/2026
Effective Date:	7/4/2026
Print:	259, October 2026

cc with enclosures: Beth Parsons, Paralegal
Department of Law

Lisa Gorman, Alaska Legal Analyst
LexisNexis



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Law

CIVIL DIVISION

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June 2, 2026

The Honorable Nancy Dahlstrom
Lieutenant Governor
State of Alaska
P.O. Box 110015
Juneau, AK 99811-0015

Re: *15 AAC 23.163, .213: DOR, PFD - Attachments and Allowable Absences*
Our file: 2025200462

Dear Lieutenant Governor Dahlstrom:

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 letter 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 amend 15 AAC 23.213(c) to allow the Permanent Fund Division to accept an electronic file that meets the division's formatting requirements instead of only a CD-ROM for a AS 09.35.110 notice of levy and writ of execution. The regulation also adds a new section to 15 AAC 23.213 that directs the Department of Revenue to send notice required by AS 43.23.140(d) to an individual's electronic mailing address, to the individual's mailing address, or both.

The public notice and the adoption order both state that this action is not expected to require an increased appropriation. Therefore, a fiscal note under AS 44.62.060 is not required.

We have made some technical corrections to conform the regulations in accordance with AS 44.62.060. The corrections are incorporated into the attached copy of the regulations.

Sincerely,

CORI MILLS
ACTING ATTORNEY GENERAL

By: **Rebecca C Polizzotto.** Digitally signed by
Rebecca C Polizzotto
Date: 2026.06.02
15:06:55 -08'00'
Rebecca C. Polizzotto
Chief Assistant Attorney General
Legislation, Regulations, and
Legislative Research Section

RCP/SEF/bhp

CC w/enclosure: Honorable Janelle Earls, Commissioner
Department of Revenue

Genevieve R. Wojtusik, Director
PFD Division

Ryan E. Farnsworth, Assistant Attorney General
Department of Law

Sarah E. Finley, Assistant Attorney General
Department of Law

Appendix I: Adoption Order

ORDER ADOPTING CHANGES TO REGULATIONS
OF Department of Revenue

The attached regulations, dealing with PFD Attachments, is adopted and certified to be a correct copy of the regulation changes that the Department of Revenue adopts under the authority of AS 43.23 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.

In accordance with AS 43.23, the Department of Revenue consulted with the Department of Law before adopting the regulation changes.

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: April 17, 2026



Janelle L. Earls, Acting Commissioner

April Simpson for
↓

FILING CERTIFICATION

I, Nancy Dahlstrom, Lieutenant Governor for the State of Alaska, certify that on

June 4, 2020, at 9:35 a.m., I filed the attached regulations according to the provisions of AS 44.62.040 - 44.62.120.



Nancy Dahlstrom, Lieutenant Governor

Effective:

July 4, 2026. *for*

Register:

259, October 2026.

FOR DELEGATION OF THE LIEUTENANT GOVERNOR'S AUTHORITY

I, NANCY DAHLSTROM, 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:

April Simpson, Regulations and Initiatives Specialist

IN TESTIMONY WHEREOF, I have signed and affixed the Seal of the State of Alaska, in Juneau, on May 15th, 2023.



A handwritten signature in blue ink, reading "Nancy Dahlstrom", is written over a horizontal dotted line.

**NANCY DAHLSTROM
LIEUTENANT GOVERNOR**

15 AAC 23.213(c) is amended to read:

(c) As required by AS 09.35.110, a notice of levy must accompany a writ of execution. If **a** [THE] notice of levy is made electronically, **the division must receive an electronic file that meets the division's formatting requirements that contains an** [A CD-ROM CONTAINING THE] image of the writ of execution **not** [MUST BE RECEIVED BY THE DEPARTMENT NO] later than 10 days after successful submission of the levy file. If the notice of levy is made in person, the writ of execution must be submitted with the levy file. A notice of levy that is submitted without the required writ of execution will be rejected.

15 AAC 23.213 is amended by adding a new subsection to read:

(k) The department will send a notice required under AS 43.23.140(d) to an individual at the electronic mailing address at which the individual has consented to receive notices or documents or to the individual's mailing address or both. (Eff. 1/1/93, Register 124; am 3/30/95, Register 133; am 1/1/99, Register 148; am 1/1/2000, Register 152; am 1/1/2002, Register 160; am 1/1/2007, Register 180; am 1/1/2008, Register 184; am 1/1/2011, Register 196; am 1/1/2013, Register 204; em am 4/1/2013 - 7/29/2013, Register 206; am 5/22/2016, Register 218; am 7 / 4 / 2020, Register 259)

Authority: AS 09.35.330 AS 43.23.055 AS 43.23.140
AS 09.40.030