

NOTICE OF ADOPTION OF EMERGENCY REGULATIONS
OF THE DEPARTMENT OF REVENUE

Brief Description
<p style="text-align:center">BRIEF DESCRIPTION</p> <p>The Department of Revenue adopted emergency regulations dealing with the date and time that attachments, garnishments, or levies may be served on the department with respect to permanent fund dividends for calendar year 2013 only.</p>

On April 1, 2013, the Department of Revenue adopted, as emergency regulations, changes in Title 15 of the Alaska Administrative Code dealing with attachments, garnishments, or levies served on the department with respect to permanent fund dividends, including the following:

15 AAC 23.213 was changed to provide that, for dividend year 2013, attachments, garnishments, or levies may not be served on the department with respect to permanent fund dividends until the date and time, posted on the department's website, when the department's electronic submission system is fully operational and able to accept electronic submissions. The proposed change also set up an order of priority for dividend year 2013 for attachments, garnishments, or levies served on the department at the same date and time.

The emergency regulations took effect April 1, 2013 and will expire July 29, 2013. The Department of Revenue does not intend to make the emergency regulations permanent.


For a copy of the emergency regulations, contact Dan DeBartolo at 907-465-4785, or daniel.debartolo@alaska.gov.

Statutory Authority: AS 43.23.055; AS 43.23.065

Statutes Being Implemented, Interpreted, or Made Specific: AS 09.35.330; AS 09.40.030; AS 43.23.055; AS 43.23.065

Fiscal Information: The regulations are not expected to require an increased appropriation.

DATE: 4/2/2013



Dan DeBartolo
Permanent Fund Dividend Division Director