

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Department of Revenue (department) proposes to repeal existing regulations that mimic existing statutes, have been superseded, or are otherwise no longer in effect.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- (2) **15 AAC 05.010(a)(4), Request for appeal**, is proposed to be repealed, as there are no circumstances for skipping the informal appeal process to go directly to a formal hearing;
- (3) **15 AAC 05.010(b)(2), Request for appeal**, is proposed to be repealed, as the tax program addressed in this paragraph is no longer in effect;
- (4) **15 AAC 05.040, Appeal of final decision of department**, is proposed to be repealed as the topic of the regulation is addressed under existing statutory authority;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Taxpayer protest when department fails to take prompt action on a refund claim or a protest**, is proposed to be repealed as the topic of the regulation is already addressed by statute in AS 43.05.240(b);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, 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 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 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.

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