

Department of Revenue
Post-Filing Notice
Adopted and Filed Regulations
15 AAC 05 Administration of Revenue Laws; and
15 AAC 116 Common Property Fishery Assessment and Seafood
Marketing Assessment

The Alaska Department of Revenue has adopted changes to regulations regarding the repeal of regulations that have been superseded, mimicked existing regulations, or were otherwise no longer in effect related to appeals under 15 AAC 05, Administration of Revenue Laws, including any necessary conforming amendments. A conforming amendment was also made at 15 AAC 116.630(2). The proposed changes were publicly noticed on August 6, 2019. On August 3, 2020, the regulations were adopted by the Commissioner of Revenue. The regulations have been reviewed and approved by the Department of Law. The regulations were filed by the Lieutenant Governor on August 20, 2020. The regulations become effective September 19, 2020. The regulations will be published in Register 228, October 2020 of the Alaska Administrative Code.

The adopted regulations:

- Repealed certain subsections of applicable regulations in 15 AAC 05;
- Made conforming changes as necessary regarding the Administration of Revenue Laws in 15 AAC 05;
- Added an Editor's Note to 15 AAC 05.035;
- Made various corrections to the Citations of Authority; and
- Made a conforming amendment to 15 AAC 116.630(2)

To see the entire text of the final adopted and filed regulations select the following link:
www.tax.alaska.gov

August 28, 2020