

Department of Revenue
Post-Filing Notice
Adopted and Filed Regulations
15 AAC 10 Enforcement
15 AAC 20 Alaska Net Income Tax
15 AAC 21 Oil and Gas Corporate Income Tax
15 AAC 55 Oil & Gas Production Tax and Oil Surcharge; 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The Alaska Department of Revenue has adopted changes to regulations regarding the repeal of regulations that have been superseded, mimicked existing regulations, or were otherwise no longer in effect for Enforcement in 15 AAC 10; the Alaska Net Income Tax in 15 AAC 20; the Oil and Gas Corporate Income Tax in 15 AAC 21; and the Oil and Gas Production Tax and Oil Surcharge in 15 AAC 55. Other conforming changes were made as necessary. The lead-in language to 15 AAC 116.630 for the Common Property Fishery Assessment and Seafood Marketing Assessment was amended. The proposed changes were publicly noticed on August 23, 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 21, 2020. The regulations become effective September 20, 2020. The regulations will be published in Register 235, October 2020 of the Alaska Administrative Code.

The adopted regulations:

- Repealed regulations that had been superseded, mimicked existing regulations, or were otherwise no longer in effect;
- Made other conforming changes as required by the repeals; and
- Amended the lead-in language to 15 AAC 116.630

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

August 28, 2020