

SUPPLEMENTAL PUBLIC NOTICE OF
PROPOSED CHANGES ON THE ADMINISTRATION OF REVENUE LAWS AND
THE OIL & GAS PRODUCTION TAX IN THE REGULATIONS
OF THE DEPARTMENT OF REVENUE

This is a SUPPLEMENTAL NOTICE adding to the NOTICE OF PROPOSED CHANGES that was issued on December 25, 2020, concerning these proposed regulation revisions contained in the Department of Law file number 2020200552. This SUPPLEMENTAL NOTICE is being issued because the Department of Revenue received a request to hold a public hearing on these proposed revisions.

Public hearing. The hearing will be held via Microsoft Teams, on **Thursday, May 27, 2021, beginning at 10:30 a.m.**

The public hearing can be accessed at the following link:
Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[+1 907-202-7104,,189130713#](#) United States, Anchorage

Phone Conference ID: 189 130 713#

[Find a local number](#) | [Reset PIN](#)

[Learn More](#) | [Meeting options](#)

Those in attendance by 11:00 a.m. will be provided an opportunity to be heard.

The department is seeking input on, and particularly interested in, technical comments on how the proposed changes might be clarified or improved. The department will consider comments previously made in response to the December 25, 2020, notice, and interested persons need not resubmit previously submitted comments on proposed regulation changes that were the subject of the December 25, 2020 notice. You may submit additional comments.

Proposed Changes. The department proposes to change existing regulations pertaining to the Administration of Revenue Laws under AS 43.05 regarding the use of confidential information; and the Oil and Gas Production Tax and Oil Surcharge under 15 AAC 55 regarding products of a crude oil topping plant that are used in lease operations, prevailing value, the transportation of oil or gas by truck or railcar, direct charges, monthly information reports, and conforming and clarifying changes related to the oil and gas production tax and definitions, including the following: 15 AAC 05.250(a); 15 AAC 05.255 (proposed for repeal); 15 AAC 05.340(1) (proposed for repeal); 15 AAC 55.021(a) (proposed for repeal); 15 AAC 55.151(e),(f); 15 AAC 55.163(a); 15 AAC 55.171(k),(m), and new subsection (o); 15 AAC 55.173(p); 15 AAC 55.192(b) (proposed for repeal); 15 AAC 55.193(b); 15 AAC 55.250(c)(5); 15 AAC 55.260(a)(6); 15 AAC 55.520(f); 15 AAC 55.525(b)(3); and 15 AAC 55.900(a)(12) (proposed for repeal). **Additional detail on the proposed changes may be found in the December 25, 2020 notice.** The December 25, 2020 notice and a copy of the proposed regulations are available on the Alaska Online Public Notice System, on the Tax Division website at www.tax.alaska.gov, or by contacting John Larsen at john.larsen@alaska.gov or calling (907) 269-8436.

Department of Revenue Notice of Proposed Regulations

Comments. 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 Thursday, June 10, 2021.**

After the public comment period ends on Thursday, June 10, 2021, the Department of Revenue will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulations may be different from that of the proposed regulations. **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.

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 4 p.m., Monday, May 24, 2021 to ensure that any necessary accommodations can be provided.

Statutory Authority: AS 43.05.080; AS 43.55.110.

Statutes Being Implemented, Interpreted, or Made Specific: AS 43.55.011; AS 43.55.020; AS 43.55.030; AS 43.55.040; AS 43.55.110; AS 43.55.150; AS 43.55.160; and AS 43.55.165.

Fiscal Information: The proposed regulation changes are not expected to require an increased appropriation.

DATE: May 14, 2021
Anchorage, Alaska

DocuSigned by:
Colleen Glover
CD6B2B88C07447E...
Colleen Glover
Director, Tax Division
(907) 269-1033