

NOTICE OF PROPOSED CHANGES IN THE
REGULATIONS OF THE DEPARTMENT OF REVENUE

Brief Description: The Department of Revenue proposes to adopt regulations changes in the area of Authorized Games of Chance and Skill dealing with Big Bull Moose Derbies.

The Department of Revenue proposes to adopt regulations changes in Title 15, Chapter 160, of the Alaska Administrative Code, dealing with Authorized Games of Chance and Skill, including the following:

- (1) 15 AAC 160.705 will be added to implement Big Bull Moose Derbies.
- (2) 15 AAC 160.995(38) defines "House Rules" as required for derbies and classics.
- (3) 15 AAC 160.690(c) is amended to require that a fish derby winner acknowledge receipt of a prize.
- (4) 15 AAC 160.700(c) is amended to require that an ice classic winner acknowledge receipt of a prize.
- (5) Various provisions throughout the chapter are proposed to be amended to capture the proposed definition of "House Rules" in place and instead of "procedures" and "rules."

You may comment on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes, by submitting written comments to Claire Lettow at the Department of Revenue at 550 West 7th Avenue, Suite 500, Anchorage, Alaska, 99501. Additionally, the Department of Revenue will accept comments by electronic mail at claire.lettow@alaska.gov. The comments must be received no later than 4:00 p.m. on July 28, 2014. 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 Claire Lettow at 907-375-7706, no later than July 18, 2014 to ensure that any necessary accommodations can be provided.

For a copy of the proposed regulation changes, contact Claire Lettow at 907-375-7706, or go to www.tax.state.ak.us and select the appropriate link under Regulations, Other Taxes, Draft Regulations.

After the public comment period ends, the Department of Revenue will either adopt these or other provisions dealing with the same subject, without further notice, or decide to take no action on them. 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.**

Statutory Authority: AS 05.15.060; AS 05.15.100; AS 05.15.180; AS 05.15.690

Statutes Being Implemented, Interpreted, or Made Specific: AS 05.15.060; AS 05.15.100; AS 05.15.690

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

6-23-14

Date



Matthew R. Fonder, Director, Tax Division