APPENDIX D

Statutes Pertaining to Commissioner's Responsibility to Ensure that the Proper Amounts Pertinent to Each Fund are Collected and Expended

Department of Revenue specifically responsible to see that correct taxes are collected and generally responsible (with exceptions) for insuring the proper collection of other state revenues.

AS 44.25.020. Duties of Department. The Department of Revenue shall:

(1) enforce the tax laws of the state;

(2) collect, account for, have custody of, invest, and manage all state funds and all revenues of the state except revenues incidental to a program of licensing and regulation carried on by another state department and funds managed and invested by the Alaska State Pension Investment Board;

(3) register cattle brands;

(4) supply necessary clerical and administrative services for the Alcoholic Beverage Control Board;

(5) invest and manage the balance of the power development fund in accordance with AS 44.83.386;

(6) in accordance with the policies established by the board of trustees of the Alaska State Pension Investment Board, collect, account for, have custody of, invest, and manage the state funds for which the board is responsible;

(7) administer the surety bond program for licensure as a fish processor or primary fish buyer.

Department of Revenue's general collection responsibility.

AS 43.05.150. Collection of Money. (a) The department shall demand, sue for, collect, receive, and safely keep all money of the state that is not by law entrusted to the care and custody of some other office.

Department of Revenue's responsibility for "Agency Fees." Agencies must remit to Revenue at least once a month. Revenue may direct money to particular accounts.

Section 37.10.050. Charges for state services; collection, accounting and deposit of state money. (a) A state agency may not charge for the provision of state services unless the charge (1) is set or otherwise authorized by statute; and (2) where a regulation is necessary, is set by or provided for in a regulation that meets the standards of AS 44.62.020 and 44.62.030. A fee or other charge that is set by regulation may not exceed the estimated actual costs of the state agency in administering the activity or providing the service unless otherwise provided by the statute under which the regulation is adopted; this limitation does not apply to sales of property by a state agency. Unless specifically exempted by statute, a state agency authorized to collect or receive fees, licenses, taxes, or other money belonging to the state shall account for and remit the receipts, less fees to which the collector is entitled by statute or regulation, to the Department of Revenue at least once each month. The commissioner of administration shall separately account under AS 37.05.142 for receipts deposited under this subsection.

(b) Money collected for the state shall be deposited by the collector in the nearest bank to the account of the Department of Revenue when the Department of Revenue directs this to be done.

(c) Repealed, sec. 35 ch 126 SLA 1994.

(d) Each state agency shall annually review fees and charges collected by the agency. By October 1, each state agency shall submit a report to the office of management and budget regarding existing fee levels set by the agency by regulation and adjustments made to fee levels by the agency during the previous fiscal year, and recommended adjustments in fees set by statute that the agency collects. Each year by December 15, the office of management and budget shall submit a report to the Legislative Budget and Audit Committee summarizing the reports and recommendations and the extent to which the fee adjustments have been incorporated in the governor's budget. Within 30 days after the convening of each regular session of the legislature, the committee shall prepare a report on the status of fee regulations and making recommendations for changes in regulations or statutes as appropriate. The committee shall notify the legislature that the report is available.

(e) In this section, "agency" means a board, commission, or agency in the legislative, judicial, or executive branch, but does not include the University of Alaska or a public corporation.

Department of Revenue responsible for applying for and receiving federal money.

AS 43.05.200. Application For and Receipt of Funds Due From United States. The department shall apply to the federal government for money which is due to the state. The department may receive the money and deposit it in the state treasury to be expended in accordance with the law.

Department of Revenue has responsibility to audit royalty and net profits payments due the state from oil and gas leases, but does not have authority to enforce payments.

AS 38.05.036. Audit of Royalty and Net Profit Payments. (a) The Department of Revenue shall audit reports, payments, and payments due relating to royalty and net profits under oil and gas contracts, agreements, or leases under this chapter.

(b) The Department of Revenue may inspect all reports and other information filed in support of or relating to royalty and net profits payments, whether or not that information is confidential, and shall hold that information confidential to the extent required under oil and gas agreements, contracts, or leases, or by this chapter or AS 43.05.230.

(c) All information obtained by the Department of Revenue relating to royalty and net profits payments, including information obtained under AS 43, may be made available to the department, in the form of summaries and, when in furtherance of the department's royalty and net profits functions, relevant portions of the audits. Information made available to the department that was obtained under AS 43 is confidential and subject to the provisions of AS 43.05.230.

(d) The Department of Revenue may conduct audits under this section concurrently with audits or investigations under AS 43, and may use information obtained from the department in tax audits, investigations, or proceedings under AS 43.

(e) In this section, "audit" means the process of obtaining sufficient competent evidentiary matter through inspection, observation, inquiry, and confirmation to afford a reasonable basis for ascertaining the compliance by the subject of the audit with the applicable law, regulation, lease, agreement, and contract terms; it does not include any other actions necessary to administer this chapter pertaining to oil and gas royalty and net profits payments, including daily accounting functions, certification procedures associated with those accounting functions, and enforcement of payments of royalties and net profits.

Commissioner of Revenue appears to have specific responsibility to see that proper amount is transferred to the Public School Trust Fund.

AS 37.14.150. Contributions. During each fiscal year the commissioner of revenue shall transfer to the fund created in AS 37.14.110 a sum equal to one-half of one per cent of the total receipts derived from the management of state land, including amounts paid to the state as proceeds of sale or annual rent of surface rights, mineral lease rentals, royalties, royalty sale proceeds, and federal mineral revenue-sharing payments or bonuses.

The Department of Administration is responsible for insuring the proper amount is disbursed.

Section 37.10.010. Disbursements. The Department of Administration shall:

(1) disburse money only upon vouchers certified by the department, establishment, or agency concerned, or an officer or employee of it authorized in writing to certify the vouchers;

(2) make an examination of vouchers necessary to ascertain whether they are in proper form, certified and approved, computed on the basis of the facts certified; and

(3) be held accountable accordingly.