

## Fund Source Report

### 1152 AFSC Rcpts Alaska Fire Standards Council Receipts

Year Authorized 2000	Year Repealed	Active? No	Mental Health? No	Duplicated? No	Fund Group Other Designated
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No Appropriations during last 10 years

#### Legal Authority

AS 18.70.350 (1) AS 21.89.075 AS 37.05.146

#### Source of Revenue

Revenue consists of contributions from individuals or businesses to the Alaska Fire Standards Council. Contributors may receive a tax credit against the tax that is imposed on insurance that includes coverage for losses due to fire.

#### Restrictions on Use

Used by the Alaska Fire Standards Council, primarily for fire safety training and education. Annual receipts are capped at \$300,000.

#### Description and History

AS 21.89.075 established a tax credit program to individuals who contribute to the Alaska Fire Standards Council. Contributors may receive a tax credit against the tax that is imposed on insurance that includes coverage for losses due to fire.

November 2010

The Budget Clarification Project reclassified this funding as Statutory Designated Program Receipts (see code 1108). Beginning in FY11, AFSC Rcpts. were replaced with SDPR, dollar for dollar, and this code was deactivated.