AMENDMENT

OFFERED IN THE HOUSE

TO: HCS CSSB 21(RES), Draft Version "K"

1 Page 17, line 24:
   Delete "one or more of the criteria in AS 43.55.160(f)"

2 Insert "the criteria in AS 43.55.160(f)(1) or (2) or both"

3

4

5 Page 17, line 28, through page 18, line 28:
   Delete all material.

6
AMENDMENT

OFFERED IN THE HOUSE

TO: HCS CSSB 21(RES), Draft Version "K"

1 Page 17, line 21:
2 Delete "new subsections"
3 Insert "a new subsection"

4

5 Page 17, line 28, through page 18, line 28:
6 Delete all material.
AMENDMENT

OFFERED IN THE HOUSE

TO: HCS CSSB 21(RES), Draft Version "K"

Page 24, line 14:
1 Delete "one or more"
2 Insert "either or both"

Page 24, lines 20 - 23:
3 Delete "; (3) the oil or gas is produced from acreage that was added to an existing participating area by the Department of Natural Resources after December 31, 2012, and the producer demonstrates to the department that the volume of oil or gas produced is from acreage added to an existing participating area"
AMENDMENT

OFFERED IN THE HOUSE

TO: HCS CSSB 21(RES), Draft Version "K"

Page 1, line 4:
Delete "rate"
Insert "rates"

Page 1, line 12:
Delete the second occurrence of "and"

Page 1, line 12, following "amendments":
Insert "; and providing for an effective date"

Page 2, following line 13:
Insert a new bill section to read:

"* Sec. 3. AS 29.60.850(b), as amended by sec. 2 of this Act, is amended to read:

(b) Each fiscal year, the legislature may appropriate to the community revenue
sharing fund an amount equal to 20 percent of the money received by the state
during the previous calendar year under AS 43.55.011(g) [AS 43.20.030(c)]. The
amount may not exceed

(1) $60,000,000; or

(2) the amount that, when added to the fund balance on June 30 of the
previous fiscal year, equals $180,000,000."

Renumber the following bill sections accordingly.
Insert a new bill section to read:

"* Sec. 13. AS 43.55.011(e), as amended by sec. 12 of this Act, is repealed and reenacted to read:

(e) There is levied on the producer of oil or gas a tax for all oil and gas produced each calendar year from each lease or property in the state, less any oil and gas the ownership or right to which is exempt from taxation or constitutes a landowner's royalty interest. Except as otherwise provided under (f), (j), (k), (o), and (p) of this section, the tax is equal to the sum of

(1) the annual production tax value of the taxable oil and gas as calculated under AS 43.55.160(a)(1) multiplied by 25 percent; and

(2) the sum, over all months of the calendar year, of the tax amounts determined under (q) of this section."

Renumber the following bill sections accordingly.

Page 7, following line 1:

Insert new bill sections to read:

"* Sec. 16. AS 43.55.011(o), as amended by sec. 15 of this Act, is amended to read:

(o) Notwithstanding other provisions of this section, for a calendar year before 2022, the tax levied under (e) of this section for each 1,000 cubic feet of gas for gas produced from a lease or property outside the Cook Inlet sedimentary basin and used in the state [OTHER THAN GAS SUBJECT TO (p) OF THIS SECTION] may not exceed the amount of tax for each 1,000 cubic feet of gas that is determined under (j)(2) of this section.

* Sec. 17. AS 43.55.011 is amended by adding a new subsection to read:

(q) For each month of the calendar year for which the producer's average monthly production tax value under AS 43.55.160(a)(2) of a BTU equivalent barrel of the taxable oil and gas is more than $30, the amount of tax for purposes of (e)(2) of this section is determined by multiplying the monthly production tax value of the taxable oil and gas produced during the month by the tax rate calculated as follows:
(1) if the producer's average monthly production tax value of a BTU equivalent barrel of the taxable oil and gas for the month is not more than $92.50, the tax rate is 0.4 percent multiplied by the number that represents the difference between that average monthly production tax value of a BTU equivalent barrel and $30; or

(2) if the producer's average monthly production tax value of a BTU equivalent barrel of the taxable oil and gas for the month is more than $92.50, the tax rate is the sum of 25 percent and the product of 0.1 percent multiplied by the number that represents the difference between the average monthly production tax value of a BTU equivalent barrel and $92.50, except that the sum determined under this paragraph may not exceed 50 percent."

Renumber the following bill sections accordingly.

Page 12, following line 12:

Insert a new bill section to read:

"Sec. 19. AS 43.55.020(a), as amended by sec. 18 of this Act, is repealed and reenacted to read:

(a) For a calendar year, a producer subject to tax under AS 43.55.011(e), (f), (h), (i), (p), or (q) shall pay the tax as follows:

(1) an installment payment of the estimated tax levied by AS 43.55.011(e), net of any tax credits applied as allowed by law, is due for each month of the calendar year on the last day of the following month; except as otherwise provided under (2) of this subsection, the amount of the installment payment is the sum of the following amounts, less 1/12 of the tax credits that are allowed by law to be applied against the tax levied by AS 43.55.011(e) for the calendar year, but the amount of the installment payment may not be less than zero:

(A) for oil and gas produced from leases or properties in the state outside the Cook Inlet sedimentary basin but not subject to AS 43.55.011(o) or (p), other than leases or properties subject to AS 43.55.011(f), the greater of

(i) zero; or
(ii) the sum of 25 percent and the tax rate calculated for
the month under AS 43.55.011(q) multiplied by the remainder obtained
by subtracting 1/12 of the producer's adjusted lease expenditures for the
calendar year of production under AS 43.55.165 and 43.55.170 that are
deductible for the leases or properties under AS 43.55.160 from the
gross value at the point of production of the oil and gas produced from
the leases or properties during the month for which the installment
payment is calculated;

(B) for oil and gas produced from leases or properties subject
to AS 43.55.011(f), the greatest of
(i) zero;
(ii) zero percent, one percent, two percent, three
percent, or four percent, as applicable, of the gross value at the point of
production of the oil and gas produced from all leases or properties
during the month for which the installment payment is calculated; or
(iii) the sum of 25 percent and the tax rate calculated for
the month under AS 43.55.011(q) multiplied by the remainder obtained
by subtracting 1/12 of the producer's adjusted lease expenditures for the
calendar year of production under AS 43.55.165 and 43.55.170 that are
deductible for those leases or properties under AS 43.55.160 from the
gross value at the point of production of the oil and gas produced from
those leases or properties during the month for which the installment
payment is calculated;

(C) for oil and gas produced from each lease or property
subject to AS 43.55.011(j), (k), (o), or (p), the greater of
(i) zero; or
(ii) the sum of 25 percent and the tax rate calculated for
the month under AS 43.55.011(q) multiplied by the remainder obtained
by subtracting 1/12 of the producer's adjusted lease expenditures for the
calendar year of production under AS 43.55.165 and 43.55.170 that are
deductible under AS 43.55.160 for oil or gas, respectively, produced
from the lease or property from the gross value at the point of production of the oil or gas, respectively, produced from the lease or property during the month for which the installment payment is calculated;

(2) an amount calculated under (1)(C) of this subsection for oil or gas produced from a lease or property

(A) subject to AS 43.55.011(j), (k), or (o) may not exceed the product obtained by carrying out the calculation set out in AS 43.55.011(j)(1) or (2) or 43.55.011(o), as applicable, for gas or set out in AS 43.55.011(k)(1) or (2), as applicable, for oil, but substituting in AS 43.55.011(j)(1)(A) or (2)(A) or 43.55.011(o), as applicable, the amount of taxable gas produced during the month for the amount of taxable gas produced during the calendar year and substituting in AS 43.55.011(k)(1)(A) or (2)(A), as applicable, the amount of taxable oil produced during the month for the amount of taxable oil produced during the calendar year;

(B) subject to AS 43.55.011(p) may not exceed four percent of the gross value at the point of production of the oil or gas;

(3) an installment payment of the estimated tax levied by AS 43.55.011(i) for each lease or property is due for each month of the calendar year on the last day of the following month; the amount of the installment payment is the sum of

(A) the applicable tax rate for oil provided under AS 43.55.011(i), multiplied by the gross value at the point of production of the oil taxable under AS 43.55.011(i) and produced from the lease or property during the month; and

(B) the applicable tax rate for gas provided under AS 43.55.011(i), multiplied by the gross value at the point of production of the gas taxable under AS 43.55.011(i) and produced from the lease or property during the month;

(4) any amount of tax levied by AS 43.55.011(e) or (i), net of any credits applied as allowed by law, that exceeds the total of the amounts due as
installment payments of estimated tax is due on March 31 of the year following the

calendar year of production."

Reumber the following bill sections accordingly.

Page 12, following line 31:

Insert a new bill section to read:

"* Sec. 21. AS 43.55.020(d), as amended by sec. 20 of this Act, is repealed and reenacted to

read:

(d) In making settlement with the royalty owner for oil and gas that is taxable

under AS 43.55.011, the producer may deduct the amount of the tax paid on taxable

royalty oil and gas, or may deduct taxable royalty oil or gas equivalent in value at the time the tax becomes due to the amount of the tax paid. If the total deductions of installment payments of estimated tax for a calendar year exceed the actual tax for that calendar year, the producer shall, before April 1 of the following year, refund the excess to the royalty owner. Unless otherwise agreed between the producer and the royalty owner, the amount of the tax paid under AS 43.55.011(e), (f), and (q) on taxable royalty oil and gas for a calendar year, other than oil and gas the ownership or right to which constitutes a landowner's royalty interest, is considered to be the gross value at the point of production of the taxable royalty oil and gas produced during the calendar year multiplied by a figure that is a quotient, in which

(1) the numerator is the producer's total tax liability under AS 43.55.011(e), (f), and (q) for the calendar year of production; and

(2) the denominator is the total gross value at the point of production of the oil and gas taxable under AS 43.55.011(e), (f), and (q) produced by the producer from all leases and properties in the state during the calendar year."

Reumber the following bill sections accordingly.

Page 15, following line 2:

Insert a new bill section to read:
"* Sec. 25. AS 43.55.023(a), as amended by sec. 24 of this Act, is amended to read:
(a) A producer or explorer may take a tax credit for a qualified capital expenditure as follows:

(1) notwithstanding that a qualified capital expenditure may be a deductible lease expenditure for purposes of calculating the production tax value of oil and gas under AS 43.55.160(a), unless a credit for that expenditure is taken under AS 38.05.180(i), AS 41.09.010, AS 43.20.043, or AS 43.55.025, a producer or explorer that incurs a qualified capital expenditure may also elect to apply a tax credit against a tax levied by AS 43.55.011(e) in the amount of 20 percent of that expenditure; however, not more than half of the tax credit may be applied for a single calendar year;

(2) a producer or explorer may take a credit for a qualified capital expenditure incurred in connection with geological or geophysical exploration or in connection with an exploration well only if the producer or explorer

(A) agrees, in writing, to the applicable provisions of AS 43.55.025(f)(2); and

(B) submits to the Department of Natural Resources all data that would be required to be submitted under AS 43.55.025(f)(2);

(3) A CREDIT FOR A QUALIFIED CAPITAL EXPENDITURE INCURRED TO EXPLORE FOR, DEVELOP, OR PRODUCE OIL OR GAS DEPOSITS LOCATED NORTH OF 68 DEGREES NORTH LATITUDE MAY BE TAKEN ONLY IF THE EXPENDITURE IS INCURRED BEFORE JANUARY 1, 2014."

Renumber the following bill sections accordingly.

Page 15, following line 15:
Insert a new bill section to read:

"* Sec. 27. AS 43.55.023(b), as amended by sec. 26 of this Act, is amended to read:
(b) A [FOR LEASE EXPENDITURES INCURRED TO EXPLORE FOR, DEVELOP, OR PRODUCE OIL OR GAS DEPOSITS LOCATED SOUTH OF 68
DEGREES NORTH LATITUDE, A producer or explorer may elect to take a tax credit in the amount of 25 percent of a carried-forward annual loss. [FOR LEASE EXPENDITURES INCURRED AFTER DECEMBER 31, 2013, TO EXPLORE FOR, DEVELOP, OR PRODUCE OIL OR GAS DEPOSITS LOCATED NORTH OF 68 DEGREES NORTH LATITUDE, A PRODUCER OR EXPLORER MAY ELECT TO TAKE A TAX CREDIT IN THE AMOUNT OF 35 PERCENT OF A CARRIED-FORWARD ANNUAL LOSS.] A credit under this subsection may be applied against a tax levied by AS 43.55.011(e). For purposes of this subsection, a carried-forward annual loss is the amount of a producer's or explorer's adjusted lease expenditures under AS 43.55.165 and 43.55.170 for a previous calendar year that was not deductible in calculating production tax values for that calendar year under AS 43.55.160."

Renumber the following bill sections accordingly.

Page 16, following line 9:
Insert a new bill section to read:
"* Sec. 29. AS 43.55.023(d), as amended by sec. 28 of this Act, is repealed and reenacted to read:
(d) A person that is entitled to take a tax credit under this section that wishes to transfer the unused credit to another person or obtain a cash payment under AS 43.55.028 may apply to the department for transferable tax credit certificates. An application under this subsection must be in a form prescribed by the department and must include supporting information and documentation that the department reasonably requires. The department shall grant or deny an application, or grant an application as to a lesser amount than that claimed and deny it as to the excess, not later than 120 days after the latest of the following: March 31 of the year following the calendar year in which the qualified capital expenditure or carried-forward annual loss for which the credit is claimed was incurred; the date the statement required under AS 43.55.030(a) or (e) was filed for the calendar year in which the qualified capital expenditure or carried-forward annual loss for which the credit is claimed was
incurred; or the date the application was received by the department. If, based on the
information then available to it, the department is reasonably satisfied that the
applicant is entitled to a credit, the department shall issue the applicant two
transferable tax credit certificates, each for half of the amount of the credit. The credit
shown on one of the two certificates is available for immediate use. The credit shown
on the second of the two certificates may not be applied against a tax for a calendar
year earlier than the calendar year following the calendar year in which the certificate
is issued, and the certificate must contain a conspicuous statement to that effect. A
certificate issued under this subsection does not expire."

Renumber the following bill sections accordingly.

Page 16, following line 25:

Insert a new bill section to read:

"* Sec. 31. AS 43.55.023(g), as amended by sec. 30 of this Act, is amended to read:

(g) The issuance of a transferable tax credit certificate under (d) or (p) of this
section or former (m) of this section or the purchase of a certificate under
AS 43.55.028 does not limit the department's ability to later audit a tax credit claim to
which the certificate relates or to adjust the claim if the department determines, as a
result of the audit, that the applicant was not entitled to the amount of the credit for
which the certificate was issued. The tax liability of the applicant under
AS 43.55.011(e) and 43.55.017 - 43.55.180 is increased by the amount of the credit
that exceeds that to which the applicant was entitled, or the applicant's available valid
outstanding credits applicable against the tax levied by AS 43.55.011(e) are reduced
by that amount. If the applicant's tax liability is increased under this subsection, the
increase bears interest under [AS 43.05.225(a) BEFORE JANUARY 1, 2014, OR
UNDER] AS 43.05.225(b)(1) [ON AND AFTER JANUARY 1, 2014,] from the date
the transferable tax credit certificate was issued. For purposes of this subsection, an
applicant that is an explorer is considered a producer subject to the tax levied by
AS 43.55.011(e)."
Renumber the following bill sections accordingly.

Page 17, following line 8:

Insert new bill sections to read:

"* Sec. 33. AS 43.55.023(n), as amended by sec. 32 of this Act, is amended to read:

(n) For the purposes of (l) and (p) of this section, a well lease expenditure incurred in the state south of 68 degrees North latitude is a lease expenditure that is

(1) directly related to an exploration well, a stratigraphic test well, a producing well, or an injection well other than a disposal well, located in the state south of 68 degrees North latitude, if the expenditure is a qualified capital expenditure and an intangible drilling and development cost authorized under 26 U.S.C. (Internal Revenue Code), as amended, and 26 C.F.R. 1.612-4, regardless of the elections made under 26 U.S.C. 263(c); in this paragraph, an expenditure directly related to a well includes an expenditure for well sidetracking, well deepening, well completion or recompletion, or well workover, regardless of whether the well is or has been a producing well; or

(2) an expense for seismic work conducted within the boundaries of a production or exploration unit.

* Sec. 34. AS 43.55.023 is amended by adding a new subsection to read:

(p) For a lease expenditure incurred in the state south of 68 degrees North latitude after December 31, 2018, that qualifies for tax credits under (a) and (b) of this section, and for a well lease expenditure incurred in the state south of 68 degrees North latitude that qualifies for a tax credit under (l) of this section, the department shall issue transferable tax credit certificates to the person entitled to the credit for the full amount of the credit. The transferable tax credit certificates do not expire."

Renumber the following bill sections accordingly.

Page 21, following line 13:

Insert a new bill section to read:

"* Sec. 41. AS 43.55.028(e), as amended by sec. 40 of this Act, is amended to read:
(e) The department, on the written application of a person to whom a transferable tax credit certificate has been issued under AS 43.55.023(d) or (p) or former AS 43.55.023(m) or to whom a production tax credit certificate has been issued under AS 43.55.025(f), may use available money in the oil and gas tax credit fund to purchase, in whole or in part, the certificate if the department finds that

(1) the calendar year of the purchase is not earlier than the first calendar year for which the credit shown on the certificate would otherwise be allowed to be applied against a tax;

(2) the applicant does not have an outstanding liability to the state for unpaid delinquent taxes under this title;

(3) the applicant's total tax liability under AS 43.55.011(e), after application of all available tax credits, for the calendar year in which the application is made is zero;

(4) the applicant's average daily production of oil and gas taxable under AS 43.55.011(e) during the calendar year preceding the calendar year in which the application is made was not more than 50,000 BTU equivalent barrels; and

(5) the purchase is consistent with this section and regulations adopted under this section."

Renumber the following bill sections accordingly.

Page 21, following line 23:

Insert a new bill section to read:

"* Sec. 43. AS 43.55.028(g), as amended by sec. 42 of this Act, is amended to read:

(g) The department may adopt regulations to carry out the purposes of this section, including standards and procedures to allocate available money among applications for purchases under this chapter and claims for refunds and payments under AS 43.20.046 or 43.20.047 when the total amount of the applications for purchase and claims for refund exceed the amount of available money in the fund. The regulations adopted by the department may not, when allocating available money in the fund under this section, distinguish an application for the purchase of a credit
certificate issued under AS 43.55.023(p) or former AS 43.55.023(m), or a claim for a refund or payment under AS 43.20.046 or 43.20.047."

Renumber the following bill sections accordingly.

Page 22, following line 5:

Insert a new bill section to read:

"* Sec. 45. AS 43.55.030(e), as amended by sec. 44 of this Act, is amended to read:

(e) An explorer or producer that incurs a lease expenditure under AS 43.55.165 or receives a payment or credit under AS 43.55.170 during a calendar year but does not produce oil or gas from a lease or property in the state during the calendar year shall file with the department, on March 31 of the following year, a statement, under oath, in a form prescribed by the department, giving, with other information required, the following:

(1) the [EXPLORER'S OR] producer's qualified capital expenditures, as defined in AS 43.55.023, other lease expenditures under AS 43.55.165, and adjustments or other payments or credits under AS 43.55.170; and

(2) if the explorer or producer receives a payment or credit under AS 43.55.170, calculations showing whether the explorer or producer is liable for a tax under AS 43.55.160(d) or 43.55.170(b) and, if so, the amount."

Renumber the following bill sections accordingly.

Page 24, following line 10:

Insert a new bill section to read:

"* Sec. 47. AS 43.55.160(a), as amended by sec. 46 of this Act, is repealed and reenacted to read:

(a) Except as provided in (b) of this section, for the purposes of

(1) AS 43.55.011(e), the annual production tax value of the taxable oil, gas, or oil and gas subject to this paragraph produced during a calendar year is the gross value at the point of production of the oil, gas, or oil and gas taxable under
AS 43.55.011(e), less the producer's lease expenditures under AS 43.55.165 for the
calendar year applicable to the oil, gas, or oil and gas, as applicable, produced by the
producer from leases or properties, as adjusted under AS 43.55.170; this paragraph
applies to

(A) oil and gas produced from leases or properties in the state
that include land north of 68 degrees North latitude, other than gas produced
before 2022 and used in the state;

(B) oil and gas produced from leases or properties in the state
outside the Cook Inlet sedimentary basin, no part of which is north of 68
degrees North latitude; this subparagraph does not apply to

(i) gas produced before 2022 and used in the state; or

(ii) oil and gas subject to AS 43.55.011(p);

(C) oil produced before 2022 from a lease or property in the
Cook Inlet sedimentary basin;

(D) gas produced before 2022 from a lease or property in the
Cook Inlet sedimentary basin;

(E) gas produced before 2022 from a lease or property in the
state outside the Cook Inlet sedimentary basin and used in the state;

(F) oil and gas subject to AS 43.55.011(p) produced from
leases or properties in the state;

(G) oil and gas produced from a lease or property no part of
which is north of 68 degrees North latitude, other than oil or gas described in
(B), (C), (D), (E), or (F) of this paragraph;

(2) AS 43.55.011(q), the monthly production tax value of the taxable

(A) oil and gas produced during a month from leases or
properties in the state that include land north of 68 degrees North latitude is the
gross value at the point of production of the oil and gas taxable under
AS 43.55.011(e) and produced by the producer from those leases or properties,
less 1/12 of the producer's lease expenditures under AS 43.55.165 for the
calendar year applicable to the oil and gas produced by the producer from
those leases or properties, as adjusted under AS 43.55.170; this subparagraph
does not apply to gas subject to AS 43.55.011(o);

(B) oil and gas produced during a month from leases or properties in the state outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude, is the gross value at the point of production of the oil and gas taxable under AS 43.55.011(e) and produced by the producer from those leases or properties, less 1/12 of the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to the oil and gas produced by the producer from those leases or properties, as adjusted under AS 43.55.170; this subparagraph does not apply to gas subject to AS 43.55.011(o);

(C) oil produced during a month from a lease or property in the Cook Inlet sedimentary basin is the gross value at the point of production of the oil taxable under AS 43.55.011(e) and produced by the producer from that lease or property, less 1/12 of the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to the oil produced by the producer from that lease or property, as adjusted under AS 43.55.170;

(D) gas produced during a month from a lease or property in the Cook Inlet sedimentary basin is the gross value at the point of production of the gas taxable under AS 43.55.011(e) and produced by the producer from that lease or property, less 1/12 of the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to the gas produced by the producer from that lease or property, as adjusted under AS 43.55.170;

(E) gas produced during a month from a lease or property outside the Cook Inlet sedimentary basin and used in the state is the gross value at the point of production of that gas taxable under AS 43.55.011(e) and produced by the producer from that lease or property, less 1/12 of the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to that gas produced by the producer from that lease or property, as adjusted under AS 43.55.170."

Renumber the following bill sections accordingly.
Page 25, following line 20:

Insert a new subsection to read:

"(h) Notwithstanding any contrary provision of AS 43.55.150, for purposes of calculating a monthly production tax value under (a)(2) of this section, the gross value at the point of production of the oil and gas is calculated under regulations adopted by the department that provide for using an appropriate monthly share of the producer's costs of transportation for the calendar year."

Page 29, following line 2:

Insert a new bill section to read:

"* Sec. 55. AS 43.55.020(f), 43.55.024(i), 43.55.024(j), 43.55.160(f), and 43.55.160(g) are repealed."

Page 29, line 5:

Delete "Section 13 of this Act and AS 43.55.160(a)(1)(E), as amended by sec. 31"
Insert "Section 15 of this Act, AS 43.55.160(a)(1)(E), as amended by sec. 46 of this Act, and AS 43.55.160(f) and (g) as enacted by sec. 48"

Page 29, line 7:

Delete "Sections 18 and 20 - 23"
Insert "Sections 24, 28, 30, 32, and 35"
Delete "sec. 18"
Insert "sec. 24"

Page 29, line 9:

Delete "Section 19"
Insert "Section 26"

Page 29, following line 10:

Insert a new subsection to read:
"(d) AS 43.55.160(h), enacted by sec. 48 of this Act, applies to the transportation of oil and gas produced on and after January 1, 2019."

Page 29, line 20:
Delete "sec. 36"
Insert "sec. 52"

Page 29, line 24:
Delete "Sections 13, 20 - 23, 28, and 37"
Insert "Sections 15, 28, 30, 32, and 53"

Page 29, following line 26:
Insert a new bill section to read:

"* Sec. 60. Sections 3, 13, 16, 17, 19, 21, 25, 27, 29, 31, 33, 34, 41, 43, 45, 47, and 55 of this Act, and AS 43.55.160(h), added by sec. 48 of this Act, take effect January 1, 2019."