

## LAWS OF ALASKA

2015

Source CSSB 64(EDC)(efd fld H) Chapter No.

AN ACT

Relating to school bond debt reimbursement.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1

## AN ACT

1	Relating to school bond debt reimbursement.
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3	* Section 1. AS 14.11.014 is amended by adding a new subsection to read:
4	(d) Notwithstanding any other provision of law, the committee may not
5	recommend for approval an application for bond debt reimbursement made by a
6	municipality for school construction or major maintenance for indebtedness authorized
7	by the qualified voters of the municipality on or after January 1, 2015, but before
8	July 1, 2020.
9	* Sec. 2. AS 14.11.100(a) is amended to read:
10	(a) During each fiscal year, the state shall allocate to a municipality that is a
11	school district the following sums:
12	(1) payments made by the municipality during the fiscal year two years
13	earlier for the retirement of principal and interest on outstanding bonds, notes, or other
14	indebtedness incurred before July 1, 1977, to pay costs of school construction;
15	(2) 90 percent of

1 (A) payments made by the municipality during the fiscal year 2 two years earlier for the retirement of principal and interest on outstanding 3 bonds, notes, or other indebtedness incurred after June 30, 1977, and before 4 July 1, 1978, to pay costs of school construction; 5 (B) cash payments made after June 30, 1976, and before July 1, 6 1978, by the municipality during the fiscal year two years earlier to pay costs 7 of school construction; 8 (3) 90 percent of 9 (A) payments made by the municipality during the fiscal year 10 two years earlier for the retirement of principal and interest on outstanding 11 bonds, notes, or other indebtedness incurred after June 30, 1978, and before 12 January 1, 1982, to pay costs of school construction projects approved under 13 AS 14.07.020(a)(11); 14 (B) cash payments made after June 30, 1978, and before July 1, 15 1982, by the municipality during the fiscal year two years earlier to pay costs 16 of school construction projects approved under AS 14.07.020(a)(11); 17 (4) subject to (h) and (i) of this section, up to 90 percent of 18 (A) payments made by the municipality during the current 19 fiscal year for the retirement of principal and interest on outstanding bonds, 20 notes, or other indebtedness incurred after December 31, 1981, and authorized 21 by the qualified voters of the municipality before July 1, 1983, to pay costs of 22 school construction, additions to schools, and major rehabilitation projects that 23 exceed \$25,000 and are approved under AS 14.07.020(a)(11); 24 (B) cash payments made after June 30, 1982, and before July 1, 25 1983, by the municipality during the fiscal year two years earlier to pay costs 26 of school construction, additions to schools, and major rehabilitation projects 27 that exceed \$25,000 and are approved under AS 14.07.020(a)(11); and 28 (C) payments made by the municipality during the current 29 fiscal year for the retirement of principal and interest on outstanding bonds, 30 notes, or other indebtedness to pay costs of school construction, additions to 31 schools, and major rehabilitation projects that exceed \$25,000 and are

1 submitted to the department for approval under AS 14.07.020(a)(11) before 2 July 1, 1983, and approved by the qualified voters of the municipality before 3 October 15, 1983, not to exceed a total project cost of (i) \$6,600,000 if the 4 annual growth rate of average daily membership of the municipality is more 5 than seven percent but less than 12 percent, or (ii) \$20,000,000 if the annual 6 growth rate of average daily membership of the municipality is 12 percent or 7 more; payments made by a municipality under this subparagraph on total 8 project costs that exceed the amounts set out in (i) and (ii) of this subparagraph 9 are subject to (5)(A) of this subsection; 10 (5) subject to (h) - (j) of this section, 80 percent of 11 (A) payments made by the municipality during the fiscal year 12 for the retirement of principal and interest on outstanding bonds, notes, or 13 other indebtedness authorized by the qualified voters of the municipality 14 (i) after June 30, 1983, but before March 31, 1990, to 15 pay costs of school construction, additions to schools, and major 16 rehabilitation projects that exceed \$25,000 and are approved under 17 AS 14.07.020(a)(11); or 18 (ii) before July 1, 1989, and reauthorized before 19 November 1, 1989, to pay costs of school construction, additions to 20 schools, and major rehabilitation projects that exceed \$25,000 and are 21 approved under AS 14.07.020(a)(11); and 22 **(B)** cash payments made after June 30, 1983, by the 23 municipality during the fiscal year two years earlier to pay costs of school 24 construction, additions to schools, and major rehabilitation projects that exceed 25 \$25,000 and are approved by the department before July 1, 1990, under 26 AS 14.07.020(a)(11); 27 (6) subject to (h) - (j) and (m) of this section, 70 percent of payments 28 made by the municipality during the fiscal year for the retirement of principal and 29 interest on outstanding bonds, notes, or other indebtedness authorized by the qualified 30 voters of the municipality on or after April 30, 1993, but before July 1, 1996, to pay 31 costs of school construction, additions to schools, and major rehabilitation projects

that exceed 200,000 and are approved under AS 14.07.020(a)(11);

(7) subject to (h) - (j) and (m) of this section, 70 percent of payments made by the municipality during the fiscal year for the retirement of principal and interest on outstanding bonds, notes, or other indebtedness authorized by the qualified voters of the municipality after March 31, 1990, but before April 30, 1993, to pay costs of school construction, additions to schools, and major rehabilitation projects;

7 (8) subject to (h), (i), (j)(2) - (5), and (n) of this section and after 8 projects funded by the bonds, notes, or other indebtedness have been approved by the 9 commissioner, 70 percent of payments made by the municipality during the fiscal year 10 for the retirement of principal and interest on outstanding bonds, notes, or other 11 indebtedness authorized by the qualified voters of the municipality on or after July 1, 12 1995, but before July 1, 1998, to pay costs of school construction, additions to 13 schools, and major rehabilitation projects that exceed \$200,000 and are approved under AS 14.07.020(a)(11); 14

15 (9) subject to (h), (i), (j)(2) - (5), and (n) of this section and after 16 projects funded by the bonds, notes, or other indebtedness have been approved by the 17 commissioner, 70 percent of payments made by the municipality during the fiscal year 18 for the retirement of principal and interest on outstanding bonds, notes, or other 19 indebtedness authorized by the qualified voters of the municipality on or after July 1, 20 1998, but before July 1, 2006, to pay costs of school construction, additions to 21 schools, and major rehabilitation projects that exceed \$200,000 and are approved 22 under AS 14.07.020(a)(11);

23 (10) subject to (h), (i), (j)(2) - (5), and (o) of this section, and after 24 projects funded by the bonds, notes, or other indebtedness have been approved by the 25 commissioner, 70 percent of payments made by the municipality during the fiscal year 26 for the retirement of principal and interest on outstanding bonds, notes, or other 27 indebtedness authorized by the qualified voters of the municipality on or after June 30, 28 1998, to pay costs of school construction, additions to schools, and major 29 rehabilitation projects that exceed \$200,000, are approved under AS 14.07.020(a)(11), 30 and are not reimbursed under (n) of this section;

(11) subject to (h), (i), and (j)(2) - (5) of this section, and after projects

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1 funded by the bonds, notes, or other indebtedness have been approved by the 2 commissioner, 70 percent of payments made by a municipality during the fiscal year 3 for the retirement of principal and interest on outstanding bonds, notes, or other 4 indebtedness authorized by the qualified voters of the municipality on or after June 30, 5 1999, but before January 1, 2005, to pay costs of school construction, additions to 6 schools, and major rehabilitation projects and education-related facilities that exceed 7 \$200,000, are approved under AS 14.07.020(a)(11), and are not reimbursed under (n) 8 or (o) of this section;

9 (12) subject to (h), (i), and (j)(2), (3), and (5) of this section, 60 percent 10 of payments made by a municipality during the fiscal year for the retirement of 11 principal and interest on outstanding bonds, notes, or other indebtedness authorized by 12 the qualified voters of the municipality on or after June 30, 1999, but before January 1, 13 2005, to pay costs of school construction, additions to schools, and major 14 rehabilitation projects and education-related facilities that exceed \$200,000, are 15 reviewed under AS 14.07.020(a)(11), and are not reimbursed under (n) or (o) of this 16 section;

17 (13) subject to (h), (i), (j)(2) - (5), and (p) of this section, and after 18 projects funded by the tax exempt bonds, notes, or other indebtedness have been 19 approved by the commissioner, 70 percent of payments made by a municipality during 20 the fiscal year for the retirement of principal and interest on outstanding tax exempt 21 bonds, notes, or other indebtedness authorized by the qualified voters of the 22 municipality on or after June 30, 1999, but before October 31, 2006, to pay costs of 23 school construction, additions to schools, and major rehabilitation projects and 24 education-related facilities that exceed \$200,000, are approved under 25 AS 14.07.020(a)(11), and are not reimbursed under (n) or (o) of this section;

(14) subject to (h), (i), (j)(2), (3), and (5), and (p) of this section, 60
percent of payments made by a municipality during the fiscal year for the retirement
of principal and interest on outstanding tax exempt bonds, notes, or other indebtedness
authorized by the qualified voters of the municipality on or after June 30, 1999, but
before October 31, 2006, to pay costs of school construction, additions to schools, and
major rehabilitation projects and education-related facilities that exceed \$200,000, are

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reviewed under AS 14.07.020(a)(11), and are not reimbursed under (n) or (o) of this section;

3 (15) subject to (h), (i), (j)(2) - (5), and (q) of this section, and after 4 projects funded by the bonds, notes, or other indebtedness have been approved by the 5 commissioner, 90 percent of payments made by a municipality during the fiscal year 6 for the retirement of principal and interest on outstanding bonds, notes, or other 7 indebtedness authorized by the qualified voters of the municipality on or after June 30, 8 1999, but before October 31, 2006, to pay costs of school construction, additions to 9 schools, and major rehabilitation projects and education-related facilities that exceed 10 \$200,000, are approved under AS 14.07.020(a)(11), meet the 10 percent participating 11 share requirement for a municipal school district under the former participating share 12 amounts required under AS 14.11.008(b), and are not reimbursed under (n) or (o) of 13 this section;

14 (16) subject to (h), (i), and (j)(2) - (5) of this section, and after projects 15 funded by the tax exempt bonds, notes, or other indebtedness have been approved by 16 the commissioner, 70 percent of payments made by a municipality during the fiscal 17 year for the retirement of principal and interest on outstanding tax exempt bonds, 18 notes, or other indebtedness authorized by the qualified voters of the municipality on 19 or after October 1, 2006, but before January 1, 2015, to pay costs of school 20 construction, additions to schools, and major rehabilitation projects and education-21 related facilities that exceed \$200,000, are approved under AS 14.07.020(a)(11), and 22 are not reimbursed under (o) of this section;

23 (17) subject to (h), (i), and (j)(2), (3), and (5) of this section, 60 percent 24 of payments made by a municipality during the fiscal year for the retirement of 25 principal and interest on outstanding tax exempt bonds, notes, or other indebtedness 26 authorized by the qualified voters of the municipality on or after October 1, 2006, but 27 before January 1, 2015 [MAY 1, 2015], to pay costs of school construction, additions 28 to schools, and major rehabilitation projects and education-related facilities that 29 exceed \$200,000, are reviewed under AS 14.07.020(a)(11), and are not reimbursed 30 under (o) of this section [;

(18) SUBJECT TO (h), (i), AND (j)(2), (3), AND (5) OF THIS

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1 SECTION, 50 PERCENT OF PAYMENTS MADE BY A MUNICIPALITY 2 DURING THE FISCAL YEAR FOR THE RETIREMENT OF PRINCIPAL AND 3 INTEREST ON OUTSTANDING TAX EXEMPT BONDS, NOTES, OR OTHER 4 INDEBTEDNESS AUTHORIZED BY THE QUALIFIED VOTERS OF THE 5 MUNICIPALITY ON OR AFTER MAY 1, 2015, TO PAY COSTS OF SCHOOL 6 CONSTRUCTION, **ADDITIONS** TO SCHOOLS. AND MAJOR 7 REHABILITATION PROJECTS AND EDUCATION-RELATED FACILITIES 8 THAT EXCEED \$200,000, ARE REVIEWED UNDER AS 14.07.020(a)(11), AND 9 ARE NOT REIMBURSED UNDER (o) OF THIS SECTION]. 10 \* Sec. 3. AS 14.11.100(a), as amended by sec. 2 of this Act, is amended to read: 11 (a) During each fiscal year, the state shall allocate to a municipality that is a 12 school district the following sums: 13 (1) payments made by the municipality during the fiscal year two years 14 earlier for the retirement of principal and interest on outstanding bonds, notes, or other 15 indebtedness incurred before July 1, 1977, to pay costs of school construction; 16 (2) 90 percent of 17 (A) payments made by the municipality during the fiscal year 18 two years earlier for the retirement of principal and interest on outstanding 19 bonds, notes, or other indebtedness incurred after June 30, 1977, and before

July 1, 1978, to pay costs of school construction;
(B) cash payments made after June 30, 1976, and before July 1,
1978, by the municipality during the fiscal year two years earlier to pay costs
of school construction;

24 (3) 90 percent of
25 (A) payments made by the municipality during the fiscal year
26 two years earlier for the retirement of principal and interest on outstanding
27 bonds, notes, or other indebtedness incurred after June 30, 1978, and before
28 January 1, 1982, to pay costs of school construction projects approved under
29 AS 14.07.020(a)(11);

30 (B) cash payments made after June 30, 1978, and before July 1,
31 1982, by the municipality during the fiscal year two years earlier to pay costs

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1	of school construction projects approved under AS 14.07.020(a)(11);
2	(4) subject to (h) and (i) of this section, up to 90 percent of
3	(A) payments made by the municipality during the current
4	fiscal year for the retirement of principal and interest on outstanding bonds,
5	notes, or other indebtedness incurred after December 31, 1981, and authorized
6	by the qualified voters of the municipality before July 1, 1983, to pay costs of
7	school construction, additions to schools, and major rehabilitation projects that
8	exceed \$25,000 and are approved under AS 14.07.020(a)(11);
9	(B) cash payments made after June 30, 1982, and before July 1,
10	1983, by the municipality during the fiscal year two years earlier to pay costs
11	of school construction, additions to schools, and major rehabilitation projects
12	that exceed \$25,000 and are approved under AS 14.07.020(a)(11); and
13	(C) payments made by the municipality during the current
14	fiscal year for the retirement of principal and interest on outstanding bonds,
15	notes, or other indebtedness to pay costs of school construction, additions to
16	schools, and major rehabilitation projects that exceed \$25,000 and are
17	submitted to the department for approval under AS 14.07.020(a)(11) before
18	July 1, 1983, and approved by the qualified voters of the municipality before
19	October 15, 1983, not to exceed a total project cost of (i) \$6,600,000 if the
20	annual growth rate of average daily membership of the municipality is more
21	than seven percent but less than 12 percent, or (ii) \$20,000,000 if the annual
22	growth rate of average daily membership of the municipality is 12 percent or
23	more; payments made by a municipality under this subparagraph on total
24	project costs that exceed the amounts set out in (i) and (ii) of this subparagraph
25	are subject to (5)(A) of this subsection;
26	(5) subject to (h) - (j) of this section, 80 percent of
27	(A) payments made by the municipality during the fiscal year
28	for the retirement of principal and interest on outstanding bonds, notes, or
29	other indebtedness authorized by the qualified voters of the municipality
30	(i) after June 30, 1983, but before March 31, 1990, to
31	pay costs of school construction, additions to schools, and major

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rehabilitation projects that exceed \$25,000 and are approved under AS 14.07.020(a)(11); or (ii) before July 1, 1989, and reauthorized before November 1, 1989, to pay costs of school construction, additions to schools, and major rehabilitation projects that exceed \$25,000 and are

(B) cash payments made after June 30, 1983, by the
municipality during the fiscal year two years earlier to pay costs of school
construction, additions to schools, and major rehabilitation projects that exceed
\$25,000 and are approved by the department before July 1, 1990, under
AS 14.07.020(a)(11);

approved under AS 14.07.020(a)(11); and

(6) subject to (h) - (j) and (m) of this section, 70 percent of payments
made by the municipality during the fiscal year for the retirement of principal and
interest on outstanding bonds, notes, or other indebtedness authorized by the qualified
voters of the municipality on or after April 30, 1993, but before July 1, 1996, to pay
costs of school construction, additions to schools, and major rehabilitation projects
that exceed \$200,000 and are approved under AS 14.07.020(a)(11);

(7) subject to (h) - (j) and (m) of this section, 70 percent of payments
made by the municipality during the fiscal year for the retirement of principal and
interest on outstanding bonds, notes, or other indebtedness authorized by the qualified
voters of the municipality after March 31, 1990, but before April 30, 1993, to pay
costs of school construction, additions to schools, and major rehabilitation projects;

23 (8) subject to (h), (i), (j)(2) - (5), and (n) of this section and after 24 projects funded by the bonds, notes, or other indebtedness have been approved by the 25 commissioner, 70 percent of payments made by the municipality during the fiscal year 26 for the retirement of principal and interest on outstanding bonds, notes, or other 27 indebtedness authorized by the qualified voters of the municipality on or after July 1, 28 1995, but before July 1, 1998, to pay costs of school construction, additions to 29 schools, and major rehabilitation projects that exceed \$200,000 and are approved 30 under AS 14.07.020(a)(11);

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(9) subject to (h), (i), (j)(2) - (5), and (n) of this section and after

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projects funded by the bonds, notes, or other indebtedness have been approved by the commissioner, 70 percent of payments made by the municipality during the fiscal year for the retirement of principal and interest on outstanding bonds, notes, or other indebtedness authorized by the qualified voters of the municipality on or after July 1, 1998, but before July 1, 2006, to pay costs of school construction, additions to schools, and major rehabilitation projects that exceed \$200,000 and are approved under AS 14.07.020(a)(11);

8 (10) subject to (h), (i), (j)(2) - (5), and (o) of this section, and after 9 projects funded by the bonds, notes, or other indebtedness have been approved by the 10 commissioner, 70 percent of payments made by the municipality during the fiscal year 11 for the retirement of principal and interest on outstanding bonds, notes, or other 12 indebtedness authorized by the qualified voters of the municipality on or after June 30, 13 1998, to pay costs of school construction, additions to schools, and major 14 rehabilitation projects that exceed \$200,000, are approved under AS 14.07.020(a)(11), 15 and are not reimbursed under (n) of this section;

16 (11) subject to (h), (i), and (j)(2) - (5) of this section, and after projects 17 funded by the bonds, notes, or other indebtedness have been approved by the 18 commissioner, 70 percent of payments made by a municipality during the fiscal year 19 for the retirement of principal and interest on outstanding bonds, notes, or other 20 indebtedness authorized by the qualified voters of the municipality on or after June 30, 21 1999, but before January 1, 2005, to pay costs of school construction, additions to 22 schools, and major rehabilitation projects and education-related facilities that exceed 23 200,000, are approved under AS 14.07.020(a)(11), and are not reimbursed under (n) 24 or (o) of this section;

(12) subject to (h), (i), and (j)(2), (3), and (5) of this section, 60 percent
of payments made by a municipality during the fiscal year for the retirement of
principal and interest on outstanding bonds, notes, or other indebtedness authorized by
the qualified voters of the municipality on or after June 30, 1999, but before January 1,
2005, to pay costs of school construction, additions to schools, and major
rehabilitation projects and education-related facilities that exceed \$200,000, are
reviewed under AS 14.07.020(a)(11), and are not reimbursed under (n) or (o) of this

section;

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(13) subject to (h), (i), (j)(2) - (5), and (p) of this section, and after projects funded by the tax exempt bonds, notes, or other indebtedness have been approved by the commissioner, 70 percent of payments made by a municipality during the fiscal year for the retirement of principal and interest on outstanding tax exempt bonds, notes, or other indebtedness authorized by the qualified voters of the municipality on or after June 30, 1999, but before October 31, 2006, to pay costs of school construction, additions to schools, and major rehabilitation projects and education-related facilities that exceed \$200,000, approved under are AS 14.07.020(a)(11), and are not reimbursed under (n) or (o) of this section;

11 (14) subject to (h), (i), (j)(2), (3), and (5), and (p) of this section, 6012 percent of payments made by a municipality during the fiscal year for the retirement 13 of principal and interest on outstanding tax exempt bonds, notes, or other indebtedness 14 authorized by the qualified voters of the municipality on or after June 30, 1999, but 15 before October 31, 2006, to pay costs of school construction, additions to schools, and 16 major rehabilitation projects and education-related facilities that exceed \$200,000, are 17 reviewed under AS 14.07.020(a)(11), and are not reimbursed under (n) or (o) of this 18 section:

19 (15) subject to (h), (i), (j)(2) - (5), and (q) of this section, and after 20 projects funded by the bonds, notes, or other indebtedness have been approved by the 21 commissioner, 90 percent of payments made by a municipality during the fiscal year 22 for the retirement of principal and interest on outstanding bonds, notes, or other 23 indebtedness authorized by the qualified voters of the municipality on or after June 30, 24 1999, but before October 31, 2006, to pay costs of school construction, additions to 25 schools, and major rehabilitation projects and education-related facilities that exceed 26 \$200,000, are approved under AS 14.07.020(a)(11), meet the 10 percent participating 27 share requirement for a municipal school district under the former participating share 28 amounts required under AS 14.11.008(b), and are not reimbursed under (n) or (o) of 29 this section;

30 (16) subject to (h), (i), and (j)(2) - (5) of this section, and after projects
31 funded by the tax exempt bonds, notes, or other indebtedness have been approved by

1 the commissioner, 70 percent of payments made by a municipality during the fiscal 2 year for the retirement of principal and interest on outstanding tax exempt bonds, 3 notes, or other indebtedness authorized by the qualified voters of the municipality on 4 or after October 1, 2006, but before January 1, 2015, to pay costs of school 5 construction, additions to schools, and major rehabilitation projects and education-6 related facilities that exceed \$200,000, are approved under AS 14.07.020(a)(11), and 7 are not reimbursed under (o) of this section;

8 (17) subject to (h), (i), and (j)(2), (3), and (5) of this section, 60 percent 9 of payments made by a municipality during the fiscal year for the retirement of 10 principal and interest on outstanding tax exempt bonds, notes, or other indebtedness 11 authorized by the qualified voters of the municipality on or after October 1, 2006, but 12 before January 1, 2015, to pay costs of school construction, additions to schools, and 13 major rehabilitation projects and education-related facilities that exceed \$200,000, are 14 reviewed under AS 14.07.020(a)(11), and are not reimbursed under (o) of this section;

15 (18) subject to (h), (i), and (j)(2) - (5) of this section, and after 16 projects funded by the tax exempt bonds, notes, or other indebtedness have been 17 approved by the commissioner, 50 percent of payments made by a municipality 18 during the fiscal year for the retirement of principal of and interest on 19 outstanding tax exempt bonds, notes, or other indebtedness authorized by the 20 qualified voters of the municipality on or after July 1, 2020, to pay costs of school 21 construction, additions to schools, and major rehabilitation projects and 22 education-related facilities that exceed \$200,000, are approved under 23 AS 14.07.020(a)(11), and are not reimbursed under (o) of this section;

24 (19) subject to (h), (i), and (j)(2), (3), and (5) of this section, 40 25 percent of payments made by a municipality during the fiscal year for the 26 retirement of principal of and interest on outstanding tax exempt bonds, notes, or 27 other indebtedness authorized by the qualified voters of the municipality on or 28 after July 1, 2020, to pay costs of school construction, additions to schools, and 29 major rehabilitation projects and education-related facilities that exceed 30 \$200,000, are reviewed under AS 14.07.020(a)(11), and are not reimbursed under 31 (o) of this section.

1 \* Sec. 4. AS 14.11.100 is amended by adding a new subsection to read:

2 (s) Notwithstanding any other provision of law, the commissioner may not 3 approve an application for bond debt reimbursement made by a municipality for 4 school construction or major maintenance for indebtedness authorized by the qualified 5 voters of the municipality on or after January 1, 2015, but before July 1, 2020. 6 \* Sec. 5. AS 14.11.102 is amended by adding a new subsection to read: 7 The commissioner may not allocate funds to a municipality under (c) 8 AS 14.11.100 for the retirement of the principal of and interest on outstanding tax-9 exempt bonds, notes, or other indebtedness authorized by the qualified voters of the 10 municipality on or after January 1, 2015, but before July 1, 2020. 11 \* Sec. 6. AS 14.11.014(d), 14.11.100(s), and 14.11.102(c) are repealed July 1, 2020. 12 \* Sec. 7. The uncodified law of the State of Alaska is amended by adding a new section to 13 read: 14 RETROACTIVITY. Sections 1, 2, 4, and 5 of this Act are retroactive to January 1, 15 2015.