Alaska Statutes

AS 43.23.008. Allowable absences.

(a) Subject to (b) and (d) of this section, an otherwise eligible individual who is absent from the state during the qualifying year remains eligible for a current year permanent fund dividend if the individual was absent

(1) receiving secondary or postsecondary education on a full-time basis;

(2) receiving vocational, professional, or other specific education on a full-time basis for which, as determined by the Alaska Commission on Postsecondary Education, a comparable program is not reasonably available in the state;

(3) serving on active duty as a member of the armed forces of the United States or accompanying, as that individual’s spouse, minor dependent, or disabled dependent, an individual who is

(A) serving on active duty as a member of the armed forces of the United States; and

(B) eligible for a current year dividend;

(4) serving under foreign or coastal articles of employment aboard an oceangoing vessel of the United States merchant marine;

(5) receiving continuous medical treatment recommended by a licensed physician or convalescing as recommended by the physician who treated the illness if the treatment or convalescence is not based on a need for climatic change;

(6) providing care for a parent, spouse, sibling, child, or stepchild with a critical life-threatening illness whose treatment plan, as recommended by the attending physician, requires travel outside the state for treatment at a medical specialty complex;

(7) providing care for the individual’s terminally ill family member;

(8) settling the estate of the individual’s deceased parent, spouse, sibling, child, or stepchild, provided the absence does not exceed 220 cumulative days;

(9) serving as a member of the United States Congress;

(10) serving on the staff of a member from this state of the United States Congress;

(11) serving as an employee of the state in a field office or other location;

(12) accompanying a minor who is absent under (5) of this subsection;

(13) accompanying another eligible resident who is absent for a reason permitted under (1), (2), (5) - (12), (16) or (17) of this subsection as the spouse, minor dependent, or disabled dependent of the eligible resident;

(14) serving as a volunteer in the federal peace corps program;
(15) because of training or competing as a member of the United States Olympic Team or a United States national team for an Olympic sport;

(16) participating for educational purposes in a student fellowship sponsored by the United States Department of Education or by the United States Department of State;

(17) for any reason consistent with the individual’s intent to remain a state resident, provided the absence or cumulative absences do not exceed

(A) 180 days in addition to any absence or cumulative absences claimed under (3) of this subsection if the individual is not claiming an absence under (1), (2), or (4) - (16) of this subsection;

(B) 120 days in addition to any absence or cumulative absences claimed under (1) - (3) of this subsection if the individual is not claiming an absence under (4) - (16) of this subsection but is claiming an absence under (1) or (2) of this subsection; or

(C) 45 days in addition to any absence or cumulative absences claimed under (1) - (16) of this subsection if the individual is claiming an absence under (4) - (16) of this subsection.

(b) An individual may not claim an allowable absence under (a)(1) - (16) of this section unless the individual was a resident of the state for at least six consecutive months immediately before leaving the state.

(c) [Repealed, § 3 ch 33 SLA 2013.]

(d) After an individual has been absent from the state for more than 180 days in each of the five preceding qualifying years, the department shall presume that the individual is no longer a state resident. The individual may rebut this presumption by providing clear and convincing evidence to the department that

(1) the individual was physically present in the state for at least 30 cumulative days during the past five years; and

(2) the individual is a state resident as defined in AS 43.23.095.

(e) To determine whether an individual intends to return and remain in the state indefinitely, the department shall consider all relevant factors, including

(1) the length of time the individual was absent from the state compared to the length of time the individual was physically present in the state;

(2) the frequency and duration of voluntary return trips to the state during the past five years;

(3) whether the individual’s intent to return to and remain in the state is conditioned on future events beyond the individual’s control;

(4) the ties the individual has established with the state or another jurisdiction, as demonstrated by
(A) maintenance of a home;

(B) payment of resident taxes;

(C) registration of a vehicle;

(D) registration to vote and voting history;

(E) acquisition of a driver’s license, business license, or professional license; and

(F) receipt of benefits under a claim of residency in the state or another jurisdiction;

(5) the priority that the individual gave the state on an employment assignment preference list, including a list used by military personnel.

(f) For purposes of (a)(7) of this section, “family member” means a person who is

(1) legally related to the individual through marriage or guardianship; or

(2) the individual’s sibling, parent, grandparent, son, daughter, grandson, granddaughter, uncle, aunt, niece, nephew, or first cousin. (§ 5 ch 44 SLA 1998; am § 1 ch 71 SLA 1999; am § 1 ch 69 SLA 2003; am §§ 1, 2 ch 116 SLA 2003; am §§ 20, 21 ch 42 SLA 2006; am §§ 1, 2 ch 36 SLA 2008; am §§ 1-3 ch 33 SLA 2013)