

FISCAL NOTE

STATE OF ALASKA
2012 LEGISLATIVE SESSION

Bill Version SB 149
Fiscal Note Number _____
() Publish Date _____

Identifier (file name) SB149-DCCED-CBPL02-03-12 Dept. Affected DCCED
Title Tax Credit For Donations Dog Mushing Appropriation Corps, Bus & Professional Licensing
Allocation Corps, Bus & Professional Licensing
Sponsor Senator Thomas
Requester Senate Labor & Commerce OMB Component Number 2360

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	FY13 Appropriation Requested	Included in Governor's FY13 Request	Out-Year Cost Estimates				
OPERATING EXPENDITURES	FY13	FY13	FY14	FY15	FY16	FY17	FY18
Personal Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Travel	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commodities	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital Outlay							
Grants, Benefits							
Miscellaneous							
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0	0.0

FUND SOURCE		(Thousands of Dollars)					
1002	Federal Receipts						
1003	GF Match						
1004	GF						
1005	GF/Prgm (DGF)						
1037	GF/MH (UGF)						
1156	Rcpt Svcs (DGF)	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL		0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS							
Full-time							
Part-time							
Temporary							

CHANGE IN REVENUES	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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Estimated SUPPLEMENTAL (FY12) operating costs _____ (separate supplemental appropriation required,
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY13) costs _____ (separate capital appropriation required,
(discuss reasons and fund source(s) in analysis section)

Why this fiscal note differs from previous version (if initial version, please note as such)

Initial version

Prepared by Don Habeger, Director
Division Corporations, Business and Professional Licensing
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Commerce, Community, and Economic Development

Phone 465-2536
Date/Time 2/3/12 4:45pm
Date 2/3/2012

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Analysis

SB 149 adds a new allowance tax credit for taxpayers against the tax due under AS 21.09.210 (insurers), AS 21.66.110 (title insurers) or this title (Revenue and Taxation) for a contribution accepted by a qualified dog mushing (non-profit) corporation and used for conducting dog mushing contests in the state.

The ability to determine the status of a qualified dog mushing corporation is available via the web, by searching individual entities or downloading the Corporations database. If the web resources are utilized by the Dept. of Revenue to determine the status of a qualified dog mushing corporation there would be no work impact on the Corporations section within the Department of Commerce, Community, and Economic Development.

This bill will result in a zero fiscal impact for the Division.