

# FISCAL NOTE

**STATE OF ALASKA**  
**2012 LEGISLATIVE SESSION**

Bill Version  
 Fiscal Note Number  
 () Publish Date

**SB 149**  
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 \_\_\_\_\_

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	OMB Component Number	2360
Requester	Senate Labor & Commerce		

**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				
			FY14	FY15	FY16	FY17	FY18
<b>OPERATING EXPENDITURES</b>	<b>FY13</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
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							
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>FUND SOURCE</b>		(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
	<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>POSITIONS</b>							
Full-time							
Part-time							
Temporary							

<b>CHANGE IN REVENUES</b>	<b>0.0</b>						
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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	Phone 465-2536
Division	Corporations, Business and Professional Licensing	Date/Time 2/3/12 4:45pm
Approved by	JoEllen Hanrahan, Director Administrative Services	Date 2/3/2012
	Commerce, Community, and Economic Development	

## FISCAL NOTE

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2012 LEGISLATIVE SESSION

**BILL NO.** SB 149

### 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.