

FISCAL NOTE

STATE OF ALASKA
2012 LEGISLATIVE SESSION

Bill Version SB 221
 Fiscal Note Number 1
 () Publish Date _____

Identifier (file name) SB221-DOR-TAX-03-15-12 Dept. Affected Revenue
 Title Alcoholic Bev. Tax/Prevention Appropriation Taxation and Treasury
 Allocation Tax
 Sponsor Senate Finance
 Requester Senate HSS OMB Component Number 2476

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
OPERATING EXPENDITURES	FY13	FY13	FY14	FY15	FY16	FY17	FY18
Personal Services							
Travel							
Services							
Commodities							
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)						
1178	temp code (UGF)						
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 fiscal note.

Prepared by Johanna Bales, Deputy Director
 Division Tax
 Approved by Jerry Burnett, Director Administrative Services Division
Department of Revenue

Phone 907-269-6628
 Date/Time 03/15/2012; 3:00 pm
 Date 3/15/2012

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Analysis

Bill Language:

Under current statute, 50% of the Alcoholic Beverage Excise Tax is deposited into the alcohol and other drug abuse treatment and prevention fund , a subaccount within the general fund, and the remaining 50% is deposited directly into the general fund. This bill would require the entire proceeds of the Alcoholic Beverage Excise Tax to be deposited in the alcohol and other drug abuse treatment and prevention fund established in the general fund. In FY 2011, the Tax Division collected approximately \$38.7 million in total alcoholic beverage excise tax. Approximately \$19.3 million was deposited in the alcohol and other drug abuse treatment and prevention fund. Under this bill, the entire amount would be deposited in the drug abuse treatment and prevention fund.

Revenues:

The bill has no effect on total revenues.

Expenditures:

The department can implement the provisions of the bill with existing resources.