

# Fiscal Note

State of Alaska  
2014 Legislative Session

Bill Version: HB 268  
Fiscal Note Number: \_\_\_\_\_  
( ) Publish Date: \_\_\_\_\_

Identifier: HB268-DOR-TAX-01-31-14  
Title: BIG BULL MOOSE DERBIES  
Sponsor: T.WILSON  
Requester: (H) Resources

Department: Department of Revenue  
Appropriation: Taxation and Treasury  
Allocation: Tax Division  
OMB Component Number: 2476

## Expenditures/Revenues

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

(Thousands of Dollars)

	FY2015 Appropriation Requested	Included in Governor's FY2015 Request	Out-Year Cost Estimates				
OPERATING EXPENDITURES	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Personal Services							
Travel							
Services							
Commodities							
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>

## Fund Source (Operating Only)

None							
<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>0.0</b>

## Positions

Full-time							
Part-time							
Temporary							

<b>Change in Revenues</b>							
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**Estimated SUPPLEMENTAL (FY2014) cost:** 0.0 (separate supplemental appropriation required)  
(discuss reasons and fund source(s) in analysis section)

**Estimated CAPITAL (FY2015) cost:** 0.0 (separate capital appropriation required)  
(discuss reasons and fund source(s) in analysis section)

## ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? Yes  
If yes, by what date are the regulations to be adopted, amended or repealed? 12/31/14

## Why this fiscal note differs from previous version:

Initial version

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Approved By: Angela M. Rodell, Commissioner  
Agency: Department of Revenue

Phone: (907)269-6589  
Date: 01/31/2014 04:50 PM  
Date: 01/31/14

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2014 LEGISLATIVE SESSION

BILL NO. HB 268

### Analysis

**Bill Language:**

The bill is primarily intended to give the Tanana Valley Sportsmen's Association and the University of Alaska Fairbanks Rifle Team a way to raise operating funds. The bill does not limit the conduct of a big bull moose derby to these organizations, so any interested permittee could apply for a permit to conduct this type of derby. Participants would first obtain a hunting license and then pay a derby entry fee. Derby operation would be similar to that of a fish derby, and would be controlled by house rules. The bill will not materially affect the gaming program. It will simply be one more type of permit that the Gaming Group can issue. The public sector will be affected only by having one more way to support the activities of not-for-profit organizations. The bill will not affect the private sector because the private sector, outside of not-for-profit organizations, does not qualify for the permit required to conduct a gaming activity.

**Revenues:**

Department of Revenue estimates that a big bull moose derby will generate minimal revenue under \$1,000.

**Expenditures:**

Department of Revenue can implement and administer the provisions of this bill utilizing existing resources.

**Regulations:**

Regulations would be needed to specify the need for house rules, a winner prize receipt requirement, and other matters to ensure any big bull moose derbies are conducted in the best interest of the charities.