

INDIRECT EXPENDITURES

PROVISIONS IN ALASKA LAW

LEGISLATIVE RESEARCH SERVICES
ALASKA STATE LEGISLATURE

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Research Brief

TO: Representative Steve Thompson
FROM: Patricia Young, Manager
DATE: May 31, 2013
RE: Indirect Expenditures: Provisions in Alaska Law
LRS Report 13.355

You asked for a list of every form of indirect spending within state law or regulation that could be identified. You asked that we include provisions such as tax credits, deductions, modifications, exemptions, and any other programs or provisions that result in forgone revenue to the State. You also asked that the list include the fiscal impact of each provision for the past five years.

The attached report is the first effort at identifying and compiling information on programs or provisions that reduce the amount of revenue that might otherwise be generated. Such compilations in other states—states with relatively more complex tax systems—typically refer to such reports as *tax expenditure reports*. Because many of the provisions in Alaska law that confer such preferential treatment do not relate to the tax system, we refer to this as a report on indirect expenditures.

Indirect Expenditures—Spending by Another Name

Provisions that confer preferential treatment come in many forms, including credits, exemptions, deductions, deferrals, exclusions, and deferential allowances. Such provisions are called *expenditures* because of their similarity to direct spending programs. Like direct spending, *expenditures* are used to further public policy goals such as encouraging specified activities or providing some assistance or benefit to persons, businesses, or groups.

Unlike direct spending items, however, expenditures are not itemized and do not go through the scrutiny of the budget process. Unless a sunset date is included, a provision may continue indefinitely. There is typically no requirement that policymakers reconsider whether the public purpose is still relevant or whether the expenditure continues to be a good use of public funds when weighed against other spending.

This report, which reflects the effort of numerous individuals in various agencies, is meant to provide information to facilitate a review of such expenditures. We do not present it as definitive. Rather, it lists and briefly describes as many of the indirect expenditures as could be identified and provides for each, the underlying public purpose, the legal citation, and as much of the fiscal impact as could be isolated and measured within the time frame of this report.

Identifying Criteria

We asked agency personnel to evaluate programs and provisions and to include those that

- have an impact on state revenue;
- confer preferential treatment;
- result in forgone revenue;
- are not itemized in the state budget as an expenditure; and
- are subject to state legislative authority.

For each such program or provision identified by the agency, we requested the following details:

- the controlling legal (statutory or regulatory) citation;
- the year the provision went into effect;
- a description of the provision and its purpose;
- detail on the entities or class of individuals who benefit from the provision, including the numbers of beneficiaries;
- the expiration or sunset date, if any; and
- the fiscal impact of the provision for each of the previous five fiscal years.

Agency Responses

Aside from formatting and certain editorial changes, the report contains information as compiled by individuals in the various agencies. Because we requested the most inclusive overview, some provisions that are included may not actually fit our definition of an indirect expenditure; because the time frame for the department personnel to assemble the information was short, some provisions that would fit may have been overlooked. Given more time, and in some cases, additional resources, agencies might better calibrate their responses and might be able to provide additional information on fiscal impacts.

Measuring Fiscal Impacts

Summing the impact or effectiveness of any given provision presents conceptual challenges. As noted by a representative of the Department of Revenue, quantifying provisions, such as deductions, lower tax rates, exemptions, and certain other incentives may be impractical or impossible where details are not captured in an automated, systematic way. Further, affixing a definite cause to an action is problematic, and ascertaining whether or to what extent an action, such as increased exploration, was occasioned by a discrete tax credit rather than changes in the price of the underlying commodity and the economy as a whole may be highly speculative. Ultimately, we believe it important to note, the fiscal impact of an expenditure provision is not necessarily the same as the revenue that would be gained by repeal of the provision.

INDIRECT EXPENDITURES				
Department or Agency	Administration	Administration	Administration	Administration
Division	Motor Vehicles	Motor Vehicles	Motor Vehicles	Motor Vehicles
Program: (Name by which the program is generally known)	Motor vehicle license plates and registration fees for disabled veterans	Motor vehicle license plates and registration fees for disabled persons	Motor vehicle license plates and registration fees for Gold Star Family	Motor vehicle license plates and registration fees for amateur radio users
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Waives registration fees for disabled veterans	Waives registration fees for disabled persons	Waives registration fees for survivors of those killed in the line of duty	Waives registration fees for certain amateur radio users
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 28.10.421 AS 28.10.421 AS 28.10.181	AS 28.10.421 AS 28.10.421 AS 28.10.181	AS 28.10.421 AS 28.10.181 (a)(I)	AS 28.10.421 AS 28.10.181 (i)
Year Enacted (Benefit Provision)	2002	2002	2007	1978
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Determined by Legislature	Determined by Legislature	Determined by Legislature	Determined by Legislature
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Disabled veterans	Disabled persons	Family of those killed in the line of duty	Certain amateur radio users
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Average of 1,604 per year	Average of 3,960 per year	Average of 20 per year	Average of 172 per year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$132,600	\$369,350	\$1,200	\$17,000
FY2009	\$143,100	\$383,800	\$1,550	\$17,650
FY2010	\$155,550	\$400,150	\$2,000	\$17,550
FY2011	\$174,900	\$409,850	\$2,350	\$17,400
FY2012	\$195,950	\$417,150	\$2,750	\$16,600

INDIRECT EXPENDITURES				
Department or Agency	Administration	Administration	Administration	Administration
Division	Motor Vehicles	Motor Vehicles	Motor Vehicles	Motor Vehicles
Program: (Name by which the program is generally known)	Motor vehicle license plates and registration fees for Purple Heart recipients	Motor vehicle license plates and registration fees for Prisoners of War	Motor vehicle license plates and registration fees for Pearl Harbor survivors	Motor vehicle license plates and registration fees for senior citizens
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Waives registration fees for Purple Heart recipients	Waives registration fees for Prisoners of War	Waives registration fees for Pearl Harbor survivors	Waives registration fees for citizens 65 years or older
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 28.10.421 AS 28.10.181 (q)	AS 28.10.421 AS 28.10.421 AS 28.10.181 (a)(l)	AS 28.10.421 AS 28.10.411 AS 28.10.181 (d)	AS 28.10.411 (f)
Year Enacted (Benefit Provision)	Unknown	1984	1988	1978
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Determined by Legislature	Determined by Legislature	Determined by Legislature	Determined by Legislature
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Purple Heart recipients	Prisoners of War	Pearl Harbor survivors	Persons 65 years or older
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Average of 339 per year	Average of 5 per year	Average of 4 per year	Average of 3,171 per year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$30,900	\$750	\$500	\$317,100
FY2009	\$32,150	\$500	\$450	\$317,100
FY2010	\$33,450	\$450	\$400	\$317,100
FY2011	\$33,800	\$500	\$350	\$317,100
FY2012	\$39,000	\$350	\$200	\$317,100

INDIRECT EXPENDITURES				
Department or Agency	Administration	Administration	Administration	Administration
Division	Motor Vehicles	Motor Vehicles	Motor Vehicles	Motor Vehicles
Program: (Name by which the program is generally known)	Motor vehicle license plates and registration fees for municipal government and charitable organizations	State Identification Cards for seniors	Motor vehicle license plates and registration fees for State-owned vehicles	\$10 fee waiver for government agencies.
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Discounts vehicle registration fees from \$100 to \$10 for vehicles owned by municipal governments, charitable or non-profit organizations, church/religious organizations, Alaska Native Tribal Village Councils	Waives identification card fees (\$15) for applicants 60 years old or older	Waives registration fees for State-owned vehicles	Fee waiver for government agencies requesting driver and vehicle records from DMV
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 28.10.421 (d) AS 28.10.181 (a) AS 28.10.181 (e)	AS 18.65.310 (g)	AS 28.10.421	AS 28.15.151 (c)
Year Enacted (Benefit Provision)	1978	1973 or 1976	Unknown	1978
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Determined by Legislature	Determined by Legislature	Determined by Legislature	Determined by Legislature
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Vehicles owned by municipality or charitable organizations	Persons 60 years or older	State of Alaska	Government Agencies
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Average of 5,146 per year	Average 9,613 per year	Average 1,111 per year	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund	Unknown
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$442,080	\$113,160	\$54,650	
FY2009	\$454,095	\$149,895	\$53,850	
FY2010	\$460,575	\$163,725	\$55,590	
FY2011	\$472,455	\$161,265	\$57,900	
FY2012	\$486,270	\$132,930	\$55,450	

INDIRECT EXPENDITURES

Department or Agency	Administration	
Division	Motor Vehicles	
Program: (Name by which the program is generally known)	Organ Donor Registry	
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	DMV hosts the application for Life Alaska Donor Services; there is no way to bill them for the service so DMV absorbs the cost in its budget	
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	Unknown	
Year Enacted (Benefit Provision)	2009	
Sunset or Expiration date (If applicable)		
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Life Alaska Donor Services	
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	1	
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Division of Motor Vehicles Budget	
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009		
FY2010	\$6,913	
FY2011	\$6,552	
FY2012	\$7,547	

INDIRECT EXPENDITURES				
Department or Agency	Alaska Court System	Alaska Court System	Alaska Court System	Alaska Court System
Division	Trial Courts	Trial Courts	Trial Courts	Trial Courts
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Suspended Court Ordered Fines/Surcharges	Ignition Interlock Device Credit against Fines	Exemption from Payment of Fees due to Determination of Indigency	Defensive Driving Course Completion Credit against Fines
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 12.55.080	AS 12.55.102	Adm.R. 9 & 10	By Court Order
Year Enacted (Benefit Provision)	1962	1989	1980	n/a
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective behavior	Encourage corrective behavior	Allows access to court system for disadvantaged individuals	Encourage corrective behavior
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)				
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)				
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$7,062,961	\$0	\$81,587	\$104,175
FY2009	\$6,808,338	\$0	\$104,037	\$81,538
FY2010	\$6,845,963	\$0	\$232,370	\$122,727
FY2011	\$6,574,688	\$162,646	\$152,613	\$192,389
FY2012	\$5,859,923	\$439,340	\$157,971	\$181,509

INDIRECT EXPENDITURES				
Department or Agency	Alaska Court System	Alaska Court System	Alaska Court System	Alaska Court System
Division	Trial Courts	Trial Courts	Trial Courts	Trial Courts
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Community Work Service order in Lieu of Fine or Surcharge	State of Alaska Agencies Exempt from Filing, Copy and Certifying Fees	Headlight Requirements (Correctable)	Taillight Requirements (Correctable)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 12.55.055	Adm.R. 9(f)(1)	13 AAC 04.020	13 AAC 04.025
Year Enacted (Benefit Provision)	2005	1980	pre-1959	pre-1959
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective behavior	Reduce the administrative costs of one state agency charging another state agency for services	Encourage corrective action	Encourage corrective action
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)				
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)				
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$74,575	\$61,085	\$14,970	\$13,070
FY2009	\$51,217	\$81,530	\$18,410	\$15,600
FY2010	\$67,496	\$77,913	\$24,160	\$14,630
FY2011	\$47,922	\$76,571	\$41,570	\$18,600
FY2012	\$44,538	\$72,396	\$60,830	\$24,760

INDIRECT EXPENDITURES

Department or Agency	Alaska Court System	Alaska Court System	Alaska Court System	Alaska Court System
Division	Trial Courts	Trial Courts	Trial Courts	Trial Courts
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Reflector Requirements (Correctable)	Stop Light Requirements (Correctable)	Turn Light Requirements (Correctable)	Additional Lighting Requirements (Correctable)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	13 AAC 04.030	13 AAC 04.030	13 AAC 04.037	13 AAC 04.040
Year Enacted (Benefit Provision)	pre-1959	pre-1959	1979	pre-1959
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)				
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)				
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$120	\$3,200	\$400	\$840
FY2009	\$160	\$4,320	\$440	\$1,040
FY2010	\$80	\$5,800	\$640	\$160
FY2011	\$280	\$8,760	\$880	\$80
FY2012	\$440	\$10,200	\$800	\$280

INDIRECT EXPENDITURES

Department or Agency	Alaska Court System	Alaska Court System	Alaska Court System	Alaska Court System
Division	Trial Courts	Trial Courts	Trial Courts	Trial Courts
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Parking Light Requirements (Correctable)	Additional Lights Required For Emergency Vehicle (Correctable)	Restrictions On Lighting Equipment (Correctable)	Brake Requirements (Correctable)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	13 AAC 04.070	13 AAC 04.090	13 AAC 04.145	13 AAC 04.205
Year Enacted (Benefit Provision)	pre-1959	pre-1959	pre-1959	1979
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)				
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)				
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$50	\$0	\$100	\$180
FY2009	\$0	\$0	\$240	\$180
FY2010	\$40	\$40	\$250	\$90
FY2011	\$80	\$0	\$700	\$270
FY2012	\$120	\$0	\$590	\$180

INDIRECT EXPENDITURES

Department or Agency	Alaska Court System	Alaska Court System	Alaska Court System	Alaska Court System
Division	Trial Courts	Trial Courts	Trial Courts	Trial Courts
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Horn/Warning Device Requirements (Correctable)	Muffler Requirements (Correctable)	Mirror Requirements (Correctable)	Tinted Windows (Correctable)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	13 AAC 04.210	13 AAC 04.215	13 AAC 04.220	13 AAC 04.223
Year Enacted (Benefit Provision)	pre-1959	pre-1959	pre-1959	1992
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)				
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)				
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$0	\$1,740	\$1,710	\$37,800
FY2009	\$0	\$1,260	\$2,460	\$55,950
FY2010	\$0	\$2,880	\$1,860	\$52,500
FY2011	\$0	\$2,550	\$2,340	\$92,472
FY2012	\$120	\$2,370	\$2,340	\$72,900

INDIRECT EXPENDITURES

Department or Agency	Alaska Court System	Alaska Court System	Alaska Court System	Alaska Court System
Division	Trial Courts	Trial Courts	Trial Courts	Trial Courts
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Windshield and wiper requirements (Correctable)	Steering Assembly / Wheel Align/Body Condition (Correctable)	Tire Restrictions And Requirements (Correctable)	Air-Conditioning Equipment Requirements (Correctable)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	13 AAC 04.225	13 AAC 04.227	13 AAC 04.230	13 AAC 04.255
Year Enacted (Benefit Provision)	pre-1959	1979	pre-1959	1969
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)				
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)				
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$480	\$0	\$200	\$100
FY2009	\$450	\$200	\$200	\$0
FY2010	\$410	\$0	\$50	\$0
FY2011	\$1,460	\$0	\$250	\$0
FY2012	\$2,150	\$400	\$200	\$0

INDIRECT EXPENDITURES				
Department or Agency	Alaska Court System	Alaska Court System	Alaska Court System	Alaska Court System
Division	Trial Courts	Trial Courts	Trial Courts	Trial Courts
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Emission Control System Requirements (Correctable)	Anti-Spray Device Requirements (Correctable)	Safety Belt Requirements (Correctable)	Energy Absorption System Requirements (Correctable)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	13 AAC 04.257	13 AAC 04.265	13 AAC 04.270	13 AAC 04.272
Year Enacted (Benefit Provision)	1979	pre-1959	1961	1979
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)				
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)				
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$0	\$1,260	\$225	\$1,425
FY2009	\$0	\$440	\$375	\$370
FY2010	\$100	\$700	\$450	\$1,050
FY2011	\$0	\$1,000	\$375	\$1,200
FY2012	\$0	\$1,850	\$225	\$1,875

INDIRECT EXPENDITURES				
Department or Agency	Alaska Court System	Alaska Court System	Alaska Court System	Alaska Court System
Division	Trial Courts	Trial Courts	Trial Courts	Trial Courts
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Other Equipment Required: Horn/Mirrors/Tires/etc. (Bicycle) (Correctable)	Fail To Provide Child Safety Device 1st Offense (Correctable)	License Carried/ Exhibited On Demand (Correctable)	Proof Of Insurance To Be Carried And Exhibited On Demand (Correctable)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	13 AAC 04.355	AS 28.05.095	AS 28.15.131	AS 28.22.019
Year Enacted (Benefit Provision)	1979	1984	1978	2002
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)				
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)				
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$0	\$0	\$3,800	\$404,460
FY2009	\$0	\$0	\$2,300	\$1,441,290
FY2010	\$0	\$0	\$2,650	\$2,167,600
FY2011	\$0	\$0	\$5,250	\$2,758,250
FY2012	\$40	\$800	\$9,500	\$2,964,500

INDIRECT EXPENDITURES

Department or Agency	Alaska Court System	Alaska Court System	
Division	Trial Courts	Trial Courts	
Program: (Name by which the program is generally known)	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Operating Vehicle w/Studded/Chained Tires When Prohibited (Correctable)	Anti-Spray Devices Required (Correctable)	
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 28.35.155	AS 28.35.253	
Year Enacted (Benefit Provision)	1976	1986	
Sunset or Expiration date (If applicable)			
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)			
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)			
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.			
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR			
FY2008	\$2,000	\$2,340	
FY2009	\$6,400	\$1,920	
FY2010	\$8,700	\$2,040	
FY2011	\$19,650	\$3,240	
FY2012	\$18,055	\$2,880	

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Banking and Securities	Banking and Securities
Program: (Name by which the program is generally known)	Banking	Securities
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exempts licensed small loan companies from the requirement of a business license	Allows securities registrants and notice filers to renew for two years for a discount of \$100. (usual fee is \$600 annually, or two years for \$1,100)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 06.02.030	3 AAC 08.920 (3),(4) and (5)
Year Enacted (Benefit Provision)	1978	1999
Sunset or Expiration date (If applicable)	N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Reduces regulatory burden on small business	Reduces regulatory burden on issuers of securities and work load on the division for renewal processing
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Licensed Small Loan Companies	Securities issuers can extend the registration of the securities from one to two years without additional filing costs or paperwork responsibilities; securities holders may benefit from slightly lower administrative fees charged by the issuers
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	one business	Between 2,773 and 3,504 securities issuers benefit directly per year.
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Receipt Supported Services	Receipt Supported Services
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$50	\$350,400
FY2009	\$50	\$277,300
FY2010	\$50	\$340,200
FY2011	\$50	\$282,100
FY2012	\$50	\$340,400

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Community & Regional Affairs	Corporations, Business and Professional Licensing
Program: (Name by which the program is generally known)	Bulk Fuel Loan Program	Business Licensing
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Statutory interest rate for borrowers is 4%; Statutes allow a 1% or 2% interest reduction on subsequent loans for borrowers in good standing	FY08-FY09 business license fee is \$50 a year for a sole proprietor who is 65 years or older any time during the year the license is issued (half the price of a normal one year business license) FY10-FY12 business license fee is \$25 a year for a sole proprietor who is 65 years or older any time during the year the license is issued (half the price of a normal one year business license)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 42.45.280 3 AAC 161.045	AS 43.70.030 (a)(1-2) 12 AAC 12.010 (a)(1-2)
Year Enacted (Benefit Provision)	2013	2003
Sunset or Expiration date (If applicable)	N/A	none
Public Purpose: (Public policy purpose for which this benefit exists)	Interest reduction is an incentive to remain in good standing in revolving loan program	Unknown
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Entity purchasing loan to generate power or supply the public with fuel for use	Senior citizens
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Currently there are 57 borrowers; this number is expected to vary between 50 and 80 in the future	For FY09-FY12 ranges from 1,300 to 1,700. Average is 1,512. Accurate FY08 data not available. Note: license fees in FY08 & FY09 were double the current amount.
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	The Bulk Fuel loan program is a revolving loan program; program expenses come from the loan fund. The existing interest structure is expected to pay all costs of the program and keep the total loan fund at the current existing level of at least \$23.5 million. This program began on 2013, so there has been no past fiscal impact.	General Fund (per AS 43.70.080)
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$0	unknown
FY2009	\$0	\$75,400
FY2010	\$0	\$32,600
FY2011	\$0	\$42,500
FY2012	\$0	\$38,400

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Corporations, Business and Professional Licensing	Corporations, Business and Professional Licensing
Program: (Name by which the program is generally known)	Corporations	Corporations
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Corporation tax on a biennial report for a domestic (Alaskan) corporation is \$100 and for a foreign (non-Alaskan) corporation is \$200	Corporation tax on a biennial report for a domestic (Alaskan) limited liability company is \$100 and for a foreign (non-Alaskan) limited liability company is \$200
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 10.06.845 (a)	3 AAC 16.065
Year Enacted (Benefit Provision)	1988	1995
Sunset or Expiration date (If applicable)	none	none
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	Unknown
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Domestic business corporations	Domestic limited liability company
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Ranges from 4,446 to 5,116 Average is 4,723	Ranges from 4,398 to 6,520 Average is 5,432
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund (per AS 10.06.858)	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$511,600	\$439,800
FY2009	\$444,600	\$460,400
FY2010	\$487,500	\$563,700
FY2011	\$453,500	\$599,900
FY2012	\$464,200	\$652,000

INDIRECT EXPENDITURES

Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Corporations, Business and Professional Licensing	Corporations, Business and Professional Licensing
Program: (Name by which the program is generally known)	Corporations	Corporations
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Corporation tax on a biennial report for a domestic (Alaskan) limited liability partnership is \$100 and for a foreign (non-Alaskan) limited liability partnership is \$200	Corporation tax on a creation filing for a domestic (Alaskan) corporation is \$100 and for a foreign (non-Alaskan) corporation is \$200
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	3 AAC 16.055(c)	AS 10.06.845(a)
Year Enacted (Benefit Provision)	1997	1988
Sunset or Expiration date (If applicable)	none	none
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	Unknown
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Domestic limited liability partnership	Domestic business corporations
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Ranges from 5 to 23 Average is 15	Ranges from 549 to 803 Average is 628
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$1,600	\$80,300
FY2009	\$600	\$58,500
FY2010	\$2,300	\$60,900
FY2011	\$500	\$59,600
FY2012	\$2,300	\$54,900

INDIRECT EXPENDITURES

Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Corporations, Business and Professional Licensing	Corporations, Business and Professional Licensing
Program: (Name by which the program is generally known)	Corporations	Corporations
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Corporation tax on a creation for a domestic (Alaskan) limited liability company is \$100 and for a foreign (non-Alaskan) limited liability company is \$200	The corporation tax on a creation filing for a domestic (Alaskan) limited liability partnership is \$100 and for a foreign (non-Alaskan) limited liability partnership is \$200
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	3 AAC 16.065	3 AAC 16.055(c)
Year Enacted (Benefit Provision)	1995	1997
Sunset or Expiration date (If applicable)	none	none
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	Unknown
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Domestic limited liability company	Domestic limited liability partnership
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Ranges from 2,710 to 3,488 Average is 3,074	Ranges from 4 to 6 Average is 5
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$306,500	\$500
FY2009	\$278,800	\$600
FY2010	\$271,000	\$500
FY2011	\$332,200	\$400
FY2012	\$348,800	\$500

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Corporations, Business and Professional Licensing	Corporations, Business and Professional Licensing
Program: (Name by which the program is generally known)	Professional Licensing; all programs	Professional Licensing; Big Game Commercial Services Board
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Provides a pro-rated rate for renewal of the license for those who make initial application for a professional license within 90 days of its biennial expiration	The amount of the license fee for a nonresident shall be two times the amount of the license fee for a resident
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	12 AAC 02.030	AS 08.54.770
Year Enacted (Benefit Provision)	1981	1996
Sunset or Expiration date (If applicable)	none	none
Public Purpose: (Public policy purpose for which this benefit exists)	Streamlines licensing paperwork and expense for those who make initial application for a professional license within 90 days of its biennial expiration	Licensing of guides is funded from program receipts. The additional cost assessed against nonresident guides reflects costs nonresidents do not pay for land and resource management, and other costs associated with the process. The two-to-one ratio does not nearly cover land management expenditures by Alaska residents in which nonresidents do not participate. (Senate Finance Committee hearing testimony on HB 335, 1996)
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Any licensee applying for a professional license within 90 days of its natural expiration date	The legislative intent appears to equalize the cost of program-related land management and law enforcement by recouping costs via higher fees for out-of-state residents. Therefore, there may be no actual "benefit" to applicants with Alaska residency.
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	This specific type of application is not separately identified or quantified, so it is unknown	Resident license-holders for this program as of 2/25/13: 628 at license fee \$450 and 578 at license fee \$250. There are currently 64 nonresidents at license fee \$900 and 301 Nonresidents at license fee \$500.
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Receipt Supported Services	Receipt Supported Services
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR	Unknown	
FY2008		n/a
FY2009		n/a
FY2010		n/a
FY2011		n/a
FY2012		n/a

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Corporations, Business and Professional Licensing	Economic Development
Program: (Name by which the program is generally known)	Professional Licensing; Collection Agencies	Pay on Time Program
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	The application fee and the biennial license fee for a nonresident operator or nonresident agency license are double the same fees established by regulations under AS 08.01.065 for a resident operator or agency	1% interest rate incentive for following year to borrowers that make payment timely
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 08.24.370	3 AAC 80.065 (p)
Year Enacted (Benefit Provision)	1968	8/1/2000
Sunset or Expiration date (If applicable)	none	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Legislative intent is unknown.	Purpose to give borrowers that consistently pay timely an incentive. The program also saves the division money by reducing the number of extensions, soft collections contacts, workouts and other collection activity associated with borrowers that do not pay on time.
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Per AS 08.24.370, Nonresident operator or collection agency license is the same as for residents. The fees for Nonresident licenses are double those established by regulations under AS 08.01.065 for a resident operator or agency. Unknown whether intended to benefit residents or penalize nonresidents.	Commercial fishing harvesters
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Resident license-holders for this program as of 2/25/13: 38 at license fee \$200. There are currently 443 nonresidents at license fee \$400. Branch offices are not counted since the fee is the same regardless of residency.	Approximately 828 based on 5 year average
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Receipt Supported Services	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	n/a	\$263,439
FY2009	n/a	\$212,866
FY2010	n/a	\$241,773
FY2011	n/a	\$305,121
FY2012	n/a	\$363,804

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Insurance	Insurance
Program: (Name by which the program is generally known)	Premium Deduction	Deduction of Claims Paid
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Premium deductions from premium written due to cancellations, returned premiums, the unabsorbed premiums refunded to policy holders, refunds, savings, savings coupons and other similar returns to policy holders	Premium tax on hospital and medical service corporations is based on 6% of gross premiums less claims paid
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 21.09.210 (b)	AS 21.09.210 (b)(2)
Year Enacted (Benefit Provision)	1966	1966
Sunset or Expiration date (If applicable)	N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Returning of policy premium when a policy is not in force	Establishment of premium tax on hospital and medical service corporations
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All admitted insurance companies except for hospital medical service corporations, fraternal benefits societies and title insurance companies	Hospitals and medical service corporations
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	The number of companies ranged from 153 - 168 from 2007 to 2011. The estimated revenue impact is calculated as dividends * tax rate (2.7)	2 companies benefit. The estimated revenue impact is calculated as claims paid * tax rate (6%)
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$984,681	\$9,950,570
FY2009	\$938,694	\$11,154,833
FY2010	\$918,288	\$11,211,849
FY2011	\$936,015	\$11,427,532
FY2012	\$901,068	\$11,890,941

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Insurance	Insurance
Program: (Name by which the program is generally known)	Wet Marine and Transportation tax	Tax Exempt State Premiums
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Premium tax on insurer of wet marine and transportation contracts. 3/4 of 1% on its gross underwriting profit which is less direct losses paid	Premiums paid by the state for insurance policies and contracts purchased under AS 39.30 are exempt from taxation
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 21.09.210 (d)	AS 21.09.210 (i)
Year Enacted (Benefit Provision)	1966	1966
Sunset or Expiration date (If applicable)	N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Establishment of premium taxes on wet marine and transportation contracts	Reducing the cost of premiums to employees working for the State of Alaska
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Property/Casualty insurer, reciprocal insurer	All admitted insurance companies except for fraternal benefit societies and title insurance companies
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	The number of companies ranged from 22 - 30 from 2007 to 2011. The estimated revenue impact is calculated as direct losses paid * tax rate (.75%)	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		Without reviewing 5,000+ premium tax reports, the cost to the state is not ascertainable
FY2008	\$91,989	
FY2009	\$64,726	
FY2010	\$110,169	
FY2011	\$84,459	
FY2012	\$117,618	

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Insurance	Insurance
Program: (Name by which the program is generally known)	Lower Tax Rate	Unauthorized Company Tax
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Lower tax rate on individual life insurance policy premiums over \$100,000. The first \$100,000 taxed at 2.7% and anything over \$100,000 taxed at .1%	Tax exemption for insurance of risks of the state or a political subdivision of this state, or to insurance of aircraft primarily engaged in interstate or foreign commerce
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 21.09.210 (m)	AS 21.33.055 (c)
Year Enacted (Benefit Provision)	1998	1992
Sunset or Expiration date (If applicable)	N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Lower the cost for very large individual life insurance policies	Exempt State of Alaska and entities engaging in aircraft used for interstate or foreign commerce from paying tax
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Life Insurance Companies	Nonadmitted companies - all companies not allowed to do business in Alaska
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	The number of companies ranged from 13 - 16 from 2007 to 2011. The estimated revenue impact is calculated as premiums over \$100,000 per individual policy * tax rate (2.7%)	None
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$1,754,644	\$0
FY2009	\$3,279,105	\$0
FY2010	\$2,247,950	\$0
FY2011	\$5,424,128	\$0
FY2012	\$11,525,267	\$0

INDIRECT EXPENDITURES

Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Insurance	Insurance
Program: (Name by which the program is generally known)	Independently Procured Tax	Surplus Lines Tax
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Tax exemption for insurance of risks of the state or a political subdivision of this state, or to insurance of aircraft primarily engaged in interstate or foreign commerce	Deduction from premiums written for return premium transactions
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 21.33.061 (g)	AS 21.34.180
Year Enacted (Benefit Provision)	1985	1966
Sunset or Expiration date (If applicable)	N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Exempt State of Alaska and entities engaging in aircraft used for interstate or foreign commerce from paying tax	Establishment of premium taxes on surplus lines contracts
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Insureds that procure insurance directly from a nonadmitted company	Insured as taxes are passed on to them
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	None	The number of insured policies averaged 630 per year. The estimated revenue impact is calculated as return premium * tax plus fee rate (3.7%)
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$0	\$92,078
FY2009	\$0	\$118,632
FY2010	\$0	\$114,236
FY2011	\$0	\$109,975
FY2012	\$0	\$121,535

INDIRECT EXPENDITURES		
Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Insurance	Insurance
Program: (Name by which the program is generally known)	Surplus Lines Tax	Alaska Comprehensive Health Insurance Association Tax Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Tax exemption for insurance of risks of the state or a political subdivision of this state, to an agency of state government or its political subdivisions, or to insurance of aircraft primarily engaged in interstate or foreign commerce	Tax credit of 50% of assessment by the Alaska Comprehensive Health Insurance Association
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 21.34.180 (i)	AS 21.55.220 (f)
Year Enacted (Benefit Provision)	1966	2006
Sunset or Expiration date (If applicable)	N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Exempt State of Alaska and entities engaging in aircraft used for interstate or foreign commerce from paying tax	Reduce taxes paid for companies paying into the Alaska Comprehensive Health Insurance Association
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Insured as taxes are passed on to them	All insurance companies that write the particular type of health coverage that is assessed
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	The number of insured policies averaged 210 per year. The estimated revenue impact is calculated as premium * tax plus fee rate (3.7%)	The number of companies ranged from 59 - 109 from 2007 to 2011. The estimated revenue impact is calculated as CHIA assessment * 50%
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$507,673	\$2,250,000
FY2009	\$353,218	\$2,895,551
FY2010	\$616,902	\$1,249,860
FY2011	\$615,341	\$4,716,336
FY2012	\$789,366	\$4,023,209

INDIRECT EXPENDITURES

Department or Agency	Commerce, Community & Economic Development	Commerce, Community & Economic Development
Division	Insurance	Insurance
Program: (Name by which the program is generally known)	Education Tax Credit	Alaska Fire Standards Council Tax Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Education tax credit for donations to allowable educational entities Up to \$5 million credit until 2021--then goes down to \$150,000 aggregate among other statute sections	Tax credit for gift to Alaska Fire Standards Council. Allowed up to tax on fire premiums written Credit maximum of \$150,000, but combined with other tax credits, up to \$5 million until 2021, when it goes back to \$150,000 combined
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 21.96.070	AS 21.96.075
Year Enacted (Benefit Provision)	1994	2000
Sunset or Expiration date (If applicable)	Changes in 2021	Changes in 2021
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage donations for educational purposes	Encourage donations for the Alaska Fire Standards Council
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All admitted companies	Property/Casualty insurer; Reciprocal Insurer
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	The number of companies ranged from 2 - 3 from 2007 to 2011. The estimated revenue impact is calculated as laid out in statute	None
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General Fund	General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$425,000	\$0
FY2009	\$450,000	\$0
FY2010	\$450,000	\$0
FY2011	\$300,000	\$0
FY2012	\$400,500	\$0

INDIRECT EXPENDITURES

Department or Agency	Education and Early Development	Education and Early Development	Education and Early Development
Division	Library Archives Museums	Library Archives Museums	Library Archives Museums
Program: (Name by which the program is generally known)	State Museum//Sheldon Jackson Museum	State Museum//Sheldon Jackson Museum	State Museum//Sheldon Jackson Museum
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Entry Fee//Senior Discount - \$1.00 off for those 65 years or older	Entry Fee waived for those 18 years or younger	Entry Fee for Tour Company visitors//\$1.56 off of entry fee
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	4 AAC 58.010	4 AAC 58.010	Letter of Agreement
Year Enacted (Benefit Provision)	2012	1987	unknown
Sunset or Expiration date (If applicable)			
Public Purpose: (Public policy purpose for which this benefit exists)	Senior Citizen Discount	Student Discount	Net benefit to the museum as it draws folks that may not have visited the museum otherwise
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Individuals 65 years or older	Individuals 18 years or younger (students)	Groups arriving with negotiated tour company
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	3,128 senior discounts in FY12	5,880 in FY08 7,019 in FY09 7,719 in FY10 6,355 in FY11 5,752 in FY12	14,464 in FY08 16,679 in FY09 13,882 in FY10 7,968 in FY11 7,209 in FY12
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General fund	General fund	General fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR			
FY2008			\$13,447
FY2009			\$16,646
FY2010			\$13,544
FY2011			\$4,660
FY2012	\$3,128	\$0	\$17,741

INDIRECT EXPENDITURES

Department or Agency	Education and Early Development	Education and Early Development	Education and Early Development
Division	Library Archives Museums	Student Loan Corporation (ASLC)	Commission on Postsecondary Education
Program: (Name by which the program is generally known)	State Museum//Sheldon Jackson Museum	Teacher Education Loan (TEL)	Winn Brindle Memorial Education Loan (WB)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Blue Star Military discount//Free admission to active military and their immediate families	Under certain conditions 100% of a borrower's obligation to repay loan principal and interest is discharged	Under certain conditions 50% of a borrower's obligation to repay loan principal and interest is discharged
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	National Program	AS 14.43.600-.700	AS 14.43.250-.325
Year Enacted (Benefit Provision)	2012	1984	1986
Sunset or Expiration date (If applicable)		N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Federal program to benefit those serving our country in the military	Encourage Alaska high school graduates to become elem/secondary educators who then teach in rural communities in Alaska	Encourage Alaska high school graduates to be trained in some fisheries-related occupation and be employed in that occupation in Alaska
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Active duty military and their families	TEL Borrowers who satisfy the terms and conditions for loan forgiveness	WB borrowers who satisfy the terms and conditions for loan forgiveness
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	115 Blue Star Military admissions in FY12	Varies. There are currently 507 borrowers with outstanding TEL loans	Varies. There are currently 167 borrowers with outstanding WB loans
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	General fund	Loan payments are receipts of ASLC. Those receipts are reduced by the amount of any discharge of debt	Loan payments are receipts of the WB Fund which is periodically capitalized by donations made by fisheries related business in exchange for a tax credit. Receipts to the WB Fund are reduced by the amount of any discharged debt
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR			
FY2008		\$398,177	\$47,340
FY2009		\$367,553	\$55,861
FY2010		\$274,062	\$88,177
FY2011		\$265,914	\$105,613
FY2012	\$690	\$132,150	\$71,260

INDIRECT EXPENDITURES

Department or Agency	Education and Early Development	Education and Early Development	Education and Early Development
Division	Commission on Postsecondary Education	Student Loan Corporation (ASLC)	Student Loan Corporation (ASLC)
Program: (Name by which the program is generally known)	WWAMI Graduate Medical Education Program (WWAMI)	Alaska Student Loan Program (ASL)	Various education loan programs financed by ASLC
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Under certain conditions 100% of a WWAMI participant's obligation to repay financial support provided by the state is discharged	Under certain conditions up to 50% of a borrower's obligation to repay loan principal and interest is discharged	ASLC annual approves a discount of some percent value to be provided to borrowers who meet specific criteria
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 14.43.510	AS 14.43.120(j) Repealed 1987	AS 14.42.200-.210
Year Enacted (Benefit Provision)	2007	1971	2001
Sunset or Expiration date (If applicable)	N/A	1987	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage Alaskan WWAMI participants to return to or remain in Alaska to practice in their medical field	Encourage Alaska residents to complete postsecondary education and reside in Alaska thereafter	Lower education loan costs to borrowers
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	WWAMI participants who satisfy the employment conditions associated with the state's support costs	ASL borrowers with qualifying loans	Borrowers who repay their obligations through cost-effective methods; demonstrate an outstanding payment history; and, or reside in Alaska while in repayment
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Varies. There are currently 161 WWAMI participants with outstanding financial support obligations	Varies. There are currently more than 10,500 ASL borrowers with outstanding loans	Varies. There are currently approximately 31,000 borrowers with outstanding loans that could be eligible for a benefit in any given year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	WWAMI program costs are paid from the Unrestricted General Fund	Loan payments are receipts of ASLC. Those receipts are reduced by the amount of any discharge of debt	Loan payments are receipts of ASLC. Those receipts are reduced by the amount of any reduction of loan balances
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR			
FY2008	\$91,651	\$7,279	\$4,448,502
FY2009	\$88,382	\$2,452	\$4,007,660
FY2010	\$126,363	\$3,835	\$2,796,518
FY2011	\$145,515	\$2,335	\$1,068,046
FY2012	\$292,725	\$11,613	\$1,072,286

INDIRECT EXPENDITURES

Department or Agency	Environmental Conservation	Environmental Conservation	Environmental Conservation	Environmental Conservation
Division	Environmental Health	Environmental Health	Environmental Health	Environmental Health
Program: (Name by which the program is generally known)	Food Safety & Sanitation	Food Safety & Sanitation	Food Safety & Sanitation	Food Safety & Sanitation
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Plan review fee discount of 20%	Plan review fee discount of 20%	Plan review fee discount of 50%	Fee exemption
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	18 AAC 31.050 (d)	18 AAC 31.050 (e)	18 AAC 31.050 (f)	18 AAC 31.050 (p)(1)
Year Enacted (Benefit Provision)	Prior to FY08	Prior to FY08	Prior to FY08	Prior to FY08
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Reduced time required to review multiple applications from a single operator within the same establishment allows for a reduction in the fees	Reduced time required to review multiple applications from a single operator within the same establishment allows for a reduction in the fees	There is a very limited risk for establishments that serve only hot beverages and/or non-potentially hazardous food received commercially packaged	It is a benefit to tax-exempt entities to not have a fee for fundraisers for their organizations, as a fee would reduce the funds raised
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Operators with three (3) or more types of operations within a single food establishment	Operators with both food service and bar/tavern service	Hot beverage facilities	501(c)(3) tax exempt organizations
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	34 facilities	686 facilities	89 facilities	265 facilities
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	GFPR	GFPR	GFPR	GFPR
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$1,100	\$44,400	\$6,800	\$90,300
FY2009	\$1,100	\$44,400	\$6,800	\$90,300
FY2010	\$1,100	\$44,400	\$6,800	\$90,300
FY2011	\$1,100	\$44,400	\$6,800	\$90,300
FY2012	\$1,100	\$44,400	\$6,800	\$90,300

INDIRECT EXPENDITURES				
Department or Agency	Environmental Conservation	Environmental Conservation	Environmental Conservation	Environmental Conservation
Division	Environmental Health	Environmental Health	Environmental Health	Environmental Health
Program: (Name by which the program is generally known)	Food Safety & Sanitation	Food Safety & Sanitation	Food Safety & Sanitation	Food Safety & Sanitation
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Fee exemption	50% discount on annual permit fees	Fee exemption	50% discount on annual permit fees
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	18 AAC 31.050 (p)(2) AS 44.46.025 (d)	18 AAC 31.050 (r)	18 AAC 31.050 (t) AS 44.46.025 (d)	18 AAC 31.050 (u)
Year Enacted (Benefit Provision)	Prior to FY08	Prior to FY08	Prior to FY08	Prior to FY08
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	By statute, the program cannot charge these facilities a fee	Entities receiving this benefit are non-profit organizations	By statute, the program cannot charge these facilities a fee	This allows a small pro-ration of fees for facilities that commence business in the last two months of the billing year
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Schools and Head Start Programs	501(c)(4), (c)(10), or (c)(19) tax exempt organizations	School, class, or school club	New establishments
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	399 facilities	57 facilities	29 facilities	60 facilities
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	GFPR	GFPR	GFPR	GFPR
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$159,600	\$7,200	\$4,600	\$8,800
FY2009	\$159,600	\$7,200	\$4,600	\$8,800
FY2010	\$159,600	\$7,200	\$4,600	\$8,800
FY2011	\$159,600	\$7,200	\$4,600	\$8,800
FY2012	\$159,600	\$7,200	\$4,600	\$8,800

INDIRECT EXPENDITURES

Department or Agency	Environmental Conservation	Environmental Conservation	Environmental Conservation	Environmental Conservation
Division	Environmental Health	Environmental Health	Environmental Health	Environmental Health
Program: (Name by which the program is generally known)	Food Safety & Sanitation	Food Safety & Sanitation	Food Safety & Sanitation	Food Safety & Sanitation
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	No statutory authority to charge for facilities inspected. No permits issued and therefore no fees charged	Statutory authority to charge for facilities inspected, but no permits issued and therefore no fees charged	Statutory authority to charge for facilities inspected, but no permits issued and therefore no fees charged	No statutory authority to charge for facilities inspected. No permits issued and therefore no fees charged
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	18 AAC 30 AS 44.46.020	18 AAC 30 AS 44.46.025	18 AAC 30 AS 44.46.025	18 AAC 23 AS 44.46.020
Year Enacted (Benefit Provision)	Prior to FY08	Prior to FY08	Prior to FY08	Prior to FY08
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Facilities are inspected on an annual basis. No permit is issued, so no fee is charged	Facilities are inspected on a complaint basis. No permit is issued, so no fee is charged	Facilities are inspected on a complaint basis. No permit is issued, so no fee is charged	Facilities are inspected on a complaint basis. No permit is issued, so no fee is charged
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Pools and spa operators	Overnight accommodations facilities	Public toilets, showers, and Laundromat operators	Hair and nail salon operators
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	119 facilities	2,486 inspected facilities	223 inspected facilities	637 facilities
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	GFPR	GFPR	GFPR	GFPR
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008				
FY2009				
FY2010	Unknown	Unknown	Unknown	Unknown
FY2011				
FY2012				

INDIRECT EXPENDITURES

Department or Agency	Environmental Conservation	Environmental Conservation	Environmental Conservation	Environmental Conservation
Division	Environmental Health	Environmental Health	Environmental Health	Environmental Health
Program: (Name by which the program is generally known)	Food Safety & Sanitation	Food Safety & Sanitation	Food Safety & Sanitation	Solid Waste
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Prohibited from charging fees	Although we perform the inspections, we are prohibited from charging fees directly because DCCED has the authority to issue licenses for these facilities. DEC has an RSA with DCCED to cover some of the cost associated with these inspections	No Food Worker Card fees charged in FY08, FY09, and FY10	Exempt from charging fees in regulation
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	18 AAC 30 AS 44.46.025 (d)	18 AAC 23	Internal EH policy	18 AAC 60.700 (i)(1)
Year Enacted (Benefit Provision)	Prior to FY08	Prior to FY08	FY08	1998
Sunset or Expiration date (If applicable)			FY10	
Public Purpose: (Public policy purpose for which this benefit exists)	These facilities are inspected by complaint only and the Department is prohibited by statute from charging a fee	DEC does not have authority to charge fees even though we perform the inspections	To encourage people to apply for Food Worker Cards	To encourage and promote non-disposal activities. Facility is exempt from fee per regulation
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Schools - Sanitation only	Body art facility operators	Food workers	Composting facilities
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	518 facilities	49 facilities	49,876 individuals	2 facilities
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	GFPR	GFPR and IA	GFPR	GFPR
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR FY2008 FY2009 FY2010 FY2011 FY2012	Unknown	Unknown		

INDIRECT EXPENDITURES				
Department or Agency	Environmental Conservation	Environmental Conservation	Environmental Conservation	Environmental Conservation
Division	Environmental Health	Environmental Health	Environmental Health	Environmental Health
Program: (Name by which the program is generally known)	Solid Waste	Laboratory Services	Laboratory Services	Laboratory Services
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exempt from charging fees in regulation	Paralytic Shellfish Toxin Testing - no charge to industry	Shellfish Growing Waters Testing - no charge to industry	Dairy Testing
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	18 AAC 60.700 (i)(2)	Legislature funded an increment so the industry would not be charged	Legislature funded an increment so the industry would not be charged	Not addressed in regulation
Year Enacted (Benefit Provision)	1998			Prior to FY08
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	To encourage and promote non-disposal activities, facility is exempt from fee per regulation	Public Industry Health	Public Industry Health	Public Industry Health
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Landspreading of biosolids	Commercial Shellfish Harvesters	Commercial Shellfish Harvesters	All businesses required to perform dairy testing
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	4 facilities	310 operators	310 operators	3 operators
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	GFPR	GFPR	GFPR	GFPR
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$4,800	\$74,800	\$15,800	\$1,900
FY2009	\$4,800	\$69,300	\$12,700	\$6,700
FY2010	\$4,800	\$68,800	\$13,900	\$30,100
FY2011	\$4,800	\$71,300	\$13,900	\$35,400
FY2012	\$4,800	\$65,600	\$8,500	\$39,400

INDIRECT EXPENDITURES				
Department or Agency	Environmental Conservation	Environmental Conservation	Environmental Conservation	Environmental Conservation
Division	Environmental Health	Environmental Health	Water	Water
Program: (Name by which the program is generally known)	Laboratory Services	Laboratory Services	Wastewater Discharge Permitting	Municipal Grants and Loans
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Cheese Testing	Slaughter Facility Testing (Historically charged \$17, instead of \$25)	Storm water plan review fee waived / Wastewater permit fee waived	Discounted interest rates on SRF Loans to municipalities (as reported in Annual Legislative Report)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	Not addressed in regulation	Not addressed in regulation	AS 44.46.020 (5)(C) AS 44.45.025	AS 37.05.035
Year Enacted (Benefit Provision)	Prior to FY08	Prior to FY08	1993	
Sunset or Expiration date (If applicable)			12/31/2012	
Public Purpose: (Public policy purpose for which this benefit exists)	Public Industry Health	Public Industry Health	Reduces State costs to State funded public schools	Discounted interest rates on SRF Loans to municipalities
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All businesses required to perform cheese testing	All businesses required to perform hazard control plan (HACCP) for slaughter facility	Public schools discharging wastewater regulation covers all charitable organizations exempt from federal taxation	Municipalities that receive loans for Clean Water or Drinking Water Projects
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	1 operator	4 facilities	3 waivers (2004-2011) 2 waivers (2012-2013)	In any given year, approximately 150-160 active loans
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	GFPR	GFPR	General Fund	Restricted Revenue - Clean Water Fund and Drinking Water Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$4,500	\$400	\$800	\$729,600
FY2009	\$4,400	\$600	\$800	\$1,595,700
FY2010	\$1,400	\$1,300	\$800	\$645,500
FY2011	\$1,400	\$1,300	\$1,400	\$2,960,400
FY2012	\$800	\$1,100	\$1,400	\$859,600

INDIRECT EXPENDITURES

Department or Agency	Environmental Conservation	Environmental Conservation	
Division	Water	Water	
Program: (Name by which the program is generally known)	Municipal Grants and Loans	Wastewater Discharge Permitting	
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Principal Forgiveness on SRF Loans to municipalities	Reduced general and individual permit fees for wastewater discharge facilities	
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	EPA Requirement to receive capitalization grants	18 AAC 72.956-7	
Year Enacted (Benefit Provision)	SFY 2010		
Sunset or Expiration date (If applicable)			
Public Purpose: (Public policy purpose for which this benefit exists)	Principal forgiveness based on certain criteria for disadvantaged communities	Decreased State regulation fees for small businesses	
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Municipalities that qualify for partial principal forgiveness on loans for Clean Water and Drinking Water Projects	Businesses with fewer than 20 employees	
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	In any given year we have appx. 150-160 active loans - not all loans qualify for partial principal forgiveness.	Unknown universe of wastewater discharge businesses across AK with less than 20 employees.	
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Restricted Revenue - Clean Water Fund and Drinking Water Fund	\$40-\$390 per discount per business	
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR			
FY2008	\$0		
FY2009	\$0		
FY2010	\$37,346,400	Unknown	
FY2011	\$5,898,200		
FY2012	\$3,598,400		

INDIRECT EXPENDITURES

Department or Agency	Fish and Game	Fish and Game	Fish and Game	Fish and Game
Division	Commercial Fisheries Entry Commission	Commercial Fisheries Entry Commission	Commercial Fisheries Entry Commission	Commercial Fisheries Entry Commission
Program: (Name by which the program is generally known)	Nonresident fee differential	Reduced permit fees (low income)	Permit fees waived (fishery closures)	Reduced application fee (low income)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Nonresidents of Alaska pay an annual surcharge to obtain their CFEC fishing permit(s)	Reduce the annual renewal fee of CFEC permits for qualifying low-income individuals (50% less than the base permit fees)	Waive or reimburse the cost of renewing an annual CFEC fishing permit if the fishery was closed	Reduced limited entry permit application fees (Fee reduced from \$100 to \$50 for qualifying individuals)
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	20 AAC 05.245 (a) (7) AS 16.43.160	20 AAC 05.245 (c)-(e) AS 16.43.160 (d)	20 AAC 05.425	20 AAC 05.250
Year Enacted (Benefit Provision)	2006 (current structure)	1975	1986	1987
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Nonresident surcharge partially compensates for benefits State of AK provides to Nonresident commercial fisherman	Assist low-income fishermen in their ability to renew annual commercial fishing permits	Provide partial compensation to persons who lose their fishing opportunities due to season-long closures	Assist low-income fishermen in their ability to apply for a commercial limited entry permit
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Alaska residents	Individuals who meet federal food stamps guidelines	Individuals who renew permits for fisheries that close	Individuals who meet federal food stamps guidelines
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	In 2012--3,252 nonresident permit holders DID pay fee differential, and 8,802 resident permit holders DID NOT	335 individuals in 2012 paid reduced fees	Fees for 918 permits waived in 2012	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008				
FY2009				
FY2010				
FY2011				
FY2012				

INDIRECT EXPENDITURES				
Department or Agency	Fish and Game	Fish and Game	Fish and Game	Fish and Game
Division	Commercial Fisheries Entry Commission	Commercial Fisheries Entry Commission	Sport Fish & Wildlife	Sport Fish & Wildlife
Program: (Name by which the program is generally known)	Reduced surcharge; immediate fishing (low income)	Reduced permit transfer fee (low income)	Resident Senior Card	Resident Disabled Veterans Card
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	\$80 surcharge for expedited CFEC service is waived for qualified individuals with low income	Permit transfer fee is reduced from \$50 to \$25 for qualified individuals with low income	Resident seniors ages 60 and older are eligible to receive a complimentary card to fish, hunt, trap along with a king salmon and duck stamp for life as long as they remain a resident \$77 discount	Resident disabled veterans who meet Fish and Game eligibility receive a complimentary card to fish and hunt along with a king salmon and duck stamp for life as long as they remain a resident \$63 discount
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	20 AAC 05.425 (e) (1)	20 AAC 05.1910 (h)	AS 16.05.400	AS 16.05.341
Year Enacted (Benefit Provision)	2007	2002	1980	1996
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)	Assist low-income fishermen in their ability to immediately fish	Assist low-income fishermen with the fees associated with CFEC permit transfers		
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Individuals who meet federal food stamps guidelines	Individuals who meet federal food stamps guidelines	Alaska resident seniors aged 60 or older who remain a resident	Alaska resident disabled veterans (incurred a 50% disability or greater) who remain a resident
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Approximately 1-2 per year	Approximately 2-3 per year	Estimated between 59,000 and 67,000 depending on the year	Estimated between 4,000 and 6,700 depending on the year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.			Fish and Game Fund	Fish and Game Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008			\$4,119,731	\$16,569
FY2009			\$4,395,545	\$21,168
FY2010			\$4,668,433	\$19,593
FY2011			\$4,955,104	\$20,853
FY2012			\$5,220,600	\$23,247

INDIRECT EXPENDITURES				
Department or Agency	Fish and Game	Fish and Game	Fish and Game	Fish and Game
Division	Sport Fish & Wildlife	Sport Fish	Sport Fish	Sport Fish
Program: (Name by which the program is generally known)	Low Income License	Blind Sport Fish License	Yukon Reciprocal Fishing License	Yukon Reciprocal King Salmon Stamp
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Residents who meet F&G's low income eligibility can purchase a \$5 license to fish, hunt, trap, along with a king salmon stamp and duck stamp \$72 discount	Residents who are visually impaired can purchase a \$0.25 fishing license along with a king salmon stamp \$33.75 discount	Yukon residents who provide proof they purchased a Yukon fishing license are eligible to purchase a sport fishing license at Alaska resident rate \$56 discount	Yukon residents who provide proof they purchased a Yukon fishing license are eligible to purchase a king salmon stamp at Alaska resident rate \$90 discount
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 16.05.340	AS 16.05.340 and AS 16.05.403	AS 16.05.340 and 5 AAC 75.007	AS 16.05.340 and 5 AAC 75.007
Year Enacted (Benefit Provision)	1969	1967	2005	2005
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)				
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Residents who meet F&G's low income eligibility of annual income of \$8,200 or receiving state or federal welfare assistance.	Residents who meet F&G's visually impaired requirement according to AS 16.05.403	Yukon residents	Yukon residents
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Between 16,000 and 21,000 depending on the year	Between 35 and 60 depending on the year	Between 2,100 and 2,300 depending on the year	Between 2,100 and 2,300 depending on the year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$1,202,472	\$1,924	\$116,480	\$67,680
FY2009	\$1,365,768	\$1,620	\$113,456	\$68,490
FY2010	\$1,420,272	\$1,688	\$123,984	\$58,950
FY2011	\$1,508,688	\$1,215	\$132,832	\$63,990
FY2012	\$1,501,704	\$1,181	\$130,368	\$62,010

INDIRECT EXPENDITURES

Department or Agency	Fish and Game	Fish and Game	Fish and Game	Fish and Game
Division	Sport Fish & Wildlife	Wildlife	Sport Fish	Sport Fish & Wildlife
Program: (Name by which the program is generally known)	Resident Military Reserves	Nonresident Military Hunting License	Nonresident Military Fishing License	Nonresident Military Fish and Hunt Licenses
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Resident active members of the National Guard, Coast Guard or Military Reserves are eligible to receive an annual complimentary fishing and hunting license \$48 discount	Nonresident military service on active duty permanently stationed in Alaska can purchase a hunting license at resident rate \$61 discount	Nonresident military service on active duty permanently stationed in Alaska can purchase a fishing license at resident rate \$121 discount	Nonresident military service on active duty permanently stationed in Alaska can purchase a combo fishing and hunting license at resident rate \$182 discount
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 16.05.341	AS 16.05.340	AS 16.05.340	AS 16.05.340
Year Enacted (Benefit Provision)	2008	1977	1977	1977
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)				
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Resident active members of the National Guard, Coast Guard or Military Reserves	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Between 1,300 and 1,700 depending on the year	Between 100 and 700 depending on the year	Between 3,700 and 4,400 depending on the year	Between 100 and 1,200 depending on the year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$0	\$0	\$486,783	\$25,298
FY2009	\$65,568	\$6,588	\$498,157	\$69,160
FY2010	\$74,496	\$33,062	\$481,580	\$198,198
FY2011	\$83,808	\$40,382	\$493,317	\$178,360
FY2012	\$78,048	\$34,587	\$561,803	\$210,938

INDIRECT EXPENDITURES				
Department or Agency	Fish and Game	Fish and Game	Fish and Game	Fish and Game
Division	Sport Fish	Wildlife	Wildlife	Wildlife
Program: (Name by which the program is generally known)	Nonresident Military King Salmon Stamp	Nonresident Military Brown Bear Tag	Nonresident Military Black Bear Tag	Nonresident Military Bison Tag
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Nonresident military service on active duty permanently stationed in Alaska can purchase a king salmon stamp at resident rate \$80 discount.	Nonresident military service on active duty permanently stationed in Alaska can purchase game tag at the resident rate \$475 discount	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 16.05.340	AS 16.05.340	AS 16.05.340	AS 16.05.340
Year Enacted (Benefit Provision)	1977	1977	1977	1977
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)				
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Between 1,500 and 1,800 depending on the year	Between 25 and 50 depending on the year	Not able to determine the number of beneficiaries as they are not required to be issued a tag	Not able to determine the number of beneficiaries as they are not required to be issued a tag
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$119,360	\$0		
FY2009	\$137,040	\$0		
FY2010	\$126,400	\$12,825		
FY2011	\$122,880	\$23,275		
FY2012	\$141,760	\$16,150		

INDIRECT EXPENDITURES

Department or Agency	Fish and Game	Fish and Game	Fish and Game	Fish and Game
Division	Wildlife	Wildlife	Wildlife	Wildlife
Program: (Name by which the program is generally known)	Nonresident Military Caribou Tag	Nonresident Military Deer Tag	Nonresident Military Elk Tag	Nonresident Military Goat Tag
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag \$300 discount
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 16.05.340	AS 16.05.340	AS 16.05.340	AS 16.05.340
Year Enacted (Benefit Provision)	1977	1977	1977	1977
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)				
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Not able to determine the number of beneficiaries as they are not required to be issued a tag	Not able to determine the number of beneficiaries as they are not required to be issued a tag	Not able to determine the number of beneficiaries as they are not required to be issued a tag	Between 3 and 5 depending on the year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008				
FY2009				
FY2010				\$900
FY2011				\$900
FY2012				

INDIRECT EXPENDITURES

Department or Agency	Fish and Game	Fish and Game	Fish and Game	Fish and Game
Division	Wildlife	Wildlife	Wildlife	Wildlife
Program: (Name by which the program is generally known)	Nonresident Military Moose Tag	Nonresident Military Bull Muskox Tag	Nonresident Military Cow Muskox Tag	Nonresident Military Sheep Tag
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag	Nonresident military service on active duty permanently stationed in Alaska can purchase at the resident rate	Nonresident military service on active duty permanently stationed in Alaska can purchase at the same rate as a resident. Also, non-residents are not allowed to hunt cow muskox	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag \$425 discount
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 16.05.340	AS 16.05.340	AS 16.05.340	AS 16.05.340
Year Enacted (Benefit Provision)	1977	1977	1977	1977
Sunset or Expiration date (If applicable)				
Public Purpose: (Public policy purpose for which this benefit exists)				
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Not able to determine the number of beneficiaries as they are not required to be issued a tag	Not able to determine the number of beneficiaries as they are not required to be issued a tag	Not able to determine the number of beneficiaries as they are not required to be issued a tag	Between 3 and 5 depending on the year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund	Fish and Game Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008				
FY2009				
FY2010				\$1,275
FY2011				\$2,125
FY2012				\$1,275

INDIRECT EXPENDITURES

Department or Agency	Fish and Game	Fish and Game	
Division	Wildlife	Wildlife	
Program: (Name by which the program is generally known)	Nonresident Military Wolf Tag	Nonresident Military Wolverine Tag	
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag	Nonresident military service on active duty permanently stationed in Alaska can receive a free tag	
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 16.05.340	AS 16.05.340	
Year Enacted (Benefit Provision)	1977	1977	
Sunset or Expiration date (If applicable)			
Public Purpose: (Public policy purpose for which this benefit exists)			
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Nonresident military service on active duty permanently stationed in Alaska	Nonresident military service on active duty permanently stationed in Alaska	
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Not able to determine the number of beneficiaries as they are not required to be issued a tag	Not able to determine the number of beneficiaries as they are not required to be issued a tag	
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Fish and Game Fund	Fish and Game Fund	
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR			
FY2008			
FY2009			
FY2010			
FY2011			
FY2012			

INDIRECT EXPENDITURES

Department or Agency	DHSS	DHSS	DHSS
Division	Public Health	Public Health	Public Health
Program: (Name by which the program is generally known)	SHARP II (Health Care Professions Loan Repayment and Incentive Program)	Public Health Nursing / Reasonable fees, collection, non-denial of services	Bureau of Vital Statistics
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Repayment of educational loans, direct incentives for certain health care professionals	No denial of public health service because of inability to pay. Reduced fees on a sliding scale based on income and family size using USDHHS annual poverty guidelines. Waives fees if it is in the public interest for communicable disease control or in response to a public health emergency	Provides up to four free copies of a veteran's death certificate--discount is \$30 for the first certificate and \$25 for the 2nd-4th copies
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 29.18 7 AAC 24	7 AAC 80.010-060	AS 18.50.320
Year Enacted (Benefit Provision)	2012	12/6/1986	9/16/2012
Sunset or Expiration date (If applicable)	2019 - Report due in 5 years	N/A	None
Public Purpose: (Public policy purpose for which this benefit exists)	Increase access to health care in rural Alaska	Assures protection of the overall public health by making public health services available to all individuals regardless of their ability to pay	Honor veterans by making it easier to apply for benefits
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Ten types of health care professionals and all Alaskans, particularly in rural areas	Low income Alaskans specifically and all Alaskans generally	Qualified applicants such as family members or personal representatives
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Up to 90 each health care facilities and practitioners	Average of approximately 52,000 individuals a year receive public health nursing services and are eligible to receive the benefit if needed	Approximately 30% of the deaths reported in Alaska annually, or 1,000, indicate the decedent was a veteran
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund and General Fund Program Receipts	Total Restricted Revenue - GF Program Receipts	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR			
FY2008		Estimated average \$1,300,000	
FY2009		Estimated average \$1,300,000	
FY2010	Program not in existence	Estimated average \$1,300,000	Program not in existence
FY2011		Estimated average \$1,300,000	
FY2012		\$1,368,012	

INDIRECT EXPENDITURES

Department or Agency	Health and Social Services	Health and Social Services	Health and Social Services
Division	Public Health	Public Health	Alaska Pioneer Home
Program: (Name by which the program is generally known)	Women's, Children's, and Family Health (WCFH) Pediatric Specialty Clinics	HB 310 Vaccine	Pioneer Home Payment Assistance Program
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Fees charged to patients are based on the published Alaska Medicaid fee schedule and not the market price Sliding Scale fee calculation sheet	Free vaccine for specific aged individuals - vaccine is limited to those listed in the legislation	Provides for the Pioneer Home Payment Assistance Program allowing residents to reside in the Pioneer Homes when they do not have the funds to pay the full monthly rate
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 37.10.050 (c)	HB310 CH 24 SLA 2012	7 AAC 74.045
Year Enacted (Benefit Provision)	Unknown	5/23/2012	Regulations revised 10/15/2004
Sunset or Expiration date (If applicable)		6/30/2015	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Enables the fees charged for clinic visits to be consistent for all patients attending the clinic; patients with private insurance or no coverage are charged the same amount that is in the current Medicaid fee schedule	Assures protection of the overall public health by making certain vaccine available to un-insured and under-insured children and seniors	Provides for the Pioneer Home Payment Assistance Program allowing residents to reside in the Pioneer Homes when they do not have the funds to pay the full monthly rate
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Any patient seen at the four types of clinics: genetics, metabolic, cleft lip and palate and/or neurodevelopmental autism	Free vaccine un-insured, under-insured and senior Alaskans	Pioneer Home Residents
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	370 +/- patients annually	Approximately 18,000 children (0-18) Approximately 7,000 adults	130 (as of 2/14/13)
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	GF Program Receipts	Designated General Fund	\$6,089,716--based on 2/14/13 deferred rate Designated GF General Fund Program Receipts or Pioneer Home resident payments
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR			
FY2008	\$0	\$0	\$6,439,587 Based on 12/31/08 deferred rate
FY2009	\$263	\$0	\$6,989,428 Based on 12/31/09 deferred rate
FY2010	\$951	\$0	\$5,475,105 Based on 12/31/10 deferred rate
FY2011	\$768	\$0	\$4,860,878 Based on 12/31/11 deferred rate
FY2012	\$214	\$438,000	\$5,698,988 Based on 12/31/12 deferred rate

INDIRECT EXPENDITURES		
Department or Agency	Labor & Workforce Development	Labor & Workforce Development
Division	Workers' Compensation	Workers' Compensation
Program: (Name by which the program is generally known)	Failure to Insure/Assessment of Civil Penalties	Insurer/Self-Insured Compensation Report Late Filing Penalties
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	By regulation, the Alaska Workers' Compensation Board has authority to suspend a portion of a civil penalty assessed against an employer who fails to carry workers' compensation insurance	Commissioner has authority to waive all or part of late report filing penalties assessed against an insurer/self-insured employer, if 95% of the reports filed by the employer in the calendar year were timely. Each employer is required to submit a compensation report on each claim when payment is initiated, the pay type or benefit amount is changed, or the claim is terminated. Report is due within 28 days of the triggering event. If the report is late, there is a statutory civil penalty of \$100 per day (maximum of \$1,000). At the end of each calendar year, the Division totals the amount of civil penalties due
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 23.30.080 (f) 8 AAC 45.176	AS 23.30.155 (c) and .155 (m) 8 AAC 45.136
Year Enacted (Benefit Provision)	Statute 2005 Regulation 2010	Statute 1988 Regulation 1999
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Waiving penalty under 8 AAC 45.176 -- is to encourage an employer to agree to the calculated civil penalty without litigation, freeing up Board time and resources Waiving a penalty under AS 23.30.080 --is to avoid extreme financial hardship to an employer, or putting the employer out of business (Workers' Compensation Appeals Commission Case: <i>Alaska R&C Communications v SOA</i> , Decision No. 88, 9/16/2008)	Waiving the penalties AS 23.30.155 is a way of forgiving the occasional untimely report of insurers/self-insured employers that provide the vast majority of their reports timely
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Uninsured employers benefit from reduced civil penalties	Insurance companies, claims administrators, and self-insured employers benefit from reduced civil penalties
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	103 employers had their civil penalties reduced by stipulation under 8 AAC 45.176 15 employers had their civil penalties reduced at hearing by the Board	Varies from year to year On average, 36 companies have their penalties waived
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	The civil penalties assessed under AS 23.30.080 and 8 AAC 45.176 accrue to the Workers' Compensation Benefits Guaranty Fund (Designated General Fund)	The civil penalties assessed under AS 23.30.155(c) accrue to the Second Injury Fund (Designated General Fund).
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$3,941	\$45
FY2009	\$52	\$45
FY2010	\$56	\$110
FY2011	\$855	\$53
FY2012	\$1,351	\$36

INDIRECT EXPENDITURES		
Department or Agency	Labor & Workforce Development	Labor & Workforce Development
Division	Labor Standards and Safety	Alaska Vocational Technical Center (AVTEC)
Program: (Name by which the program is generally known)	Alaska Occupational Safety and Health (AKOSH) enforcement informal conference	AVTEC Tuition Waiver
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	By regulation, during an AKOSH informal conference the director, on behalf of the commissioner, may change the penalty assessed against an employer. An AKOSH informal conference provides an opportunity for an employer to meet with the director and discuss any issues related to an inspection, citation and notice of proposed penalty. The informal conference may result in an adjustment of penalties to settle the alleged violation(s)	AVTEC provides tuition waivers to up to one Seward High School student, one Kenai Peninsula Borough School District student, and seven students via the Alaska School Counselors Association
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 18.60.095 8 AAC 61.155	None
Year Enacted (Benefit Provision)	Statute 1973 Regulation 1975	2000
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Penalty reductions assist with quicker and less expensive resolutions of citations and penalties along with faster hazard abatement. Formal contests are time consuming and costly and during the period a case is in formal contest the hazards associated with alleged violations are not required to be corrected, while all hazards must be verified as corrected under the terms of an informal settlement agreement achieved through informal conference	To encourage Alaska high school graduates to attend AVTEC for vocational training
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Any employer may take advantage of the informal conference process, but there is no guarantee that this process will result in a penalty reduction	Nominated graduating high school students
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Number varies from year to year and has not been tracked Number of employers who take advantage of the informal conference process is from 100 to 200 per year	Up to nine recipients in a year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund Offsetting fiscal impacts to informal settlements: settlement amounts must be paid within 30 days to maintain any penalty reduction, thus increasing certainty of payment and reducing future costs associated with collections and legal action to collect delinquent penalties	General Fund Program Receipts (Designated General Fund) The exact fiscal impact would vary based on the number of participants and the tuition rate for their training programs
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$42	\$5,250
FY2009	\$28	\$18,060
FY2010	\$56	\$5,500
FY2011	\$43	\$6,050
FY2012	\$33	\$8,250

INDIRECT EXPENDITURES				
Department or Agency	Natural Resources	Natural Resources	Natural Resources	Natural Resources
Division	Parks & Outdoor Recreation	Mining, Land and Water	Mining, Land and Water	Mining, Land and Water
Program: (Name by which the program is generally known)	Disabled Veterans camping pass	Exploration incentive credits for mining activities	Sale of material at less than Fair Market Value	Sale of material at less than Fair Market Value
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Free camping pass to disabled veterans of this country for use in state park campgrounds	Provides exploration incentive credit for exploration activities	Convey materials at less than fair market value for mitigation of a flooding area where excess material deposition contributes to flooding	Provides 200 cubic yards for personal use by individual for free; <30,000 c.y. for commercial use at no cost for 10 year period; >30,000 c.y. at price of 20% of representative regional price or 20% of FMV for a period of 10 years
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 41.21.026 (d)	AS 27.30.010	AS 38.05.872 (b)	AS 38.05.555 (f)
Year Enacted (Benefit Provision)	1987	1995	2012	2012
Sunset or Expiration date (If applicable)	N/A	N/A	N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Provide a benefit to disabled veterans	For purpose of determining existence, location, extent, or quality of a locatable or leasable mineral or coal deposit	To make it easier to remove gravel/sand where excess deposits may cause the flooding	Create incentive for development of peat as a source of heat or power
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Disabled Veterans	Mining Industry (a person, partnership, corporation, or LLC)	Municipalities, State/Federal agencies, or other entities	Individuals, organized or unorganized communities, tribal governments, or private profit or nonprofit organizations
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	1,210 (annual average 2008-2012) 3.4 million potential beneficiaries (US Census Bureau, 11/11)	Most recent beneficiary--Pogo Mine; as others come online, they may apply (e.g., Kensington)	None to date; however, City of Seward has expressed interest	None to date
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated GF - DPOR is forgoing fees/program receipts		DMLW would be selling the material at less than FMV (forgoing potential revenue)	DMLW would be selling the material at less than FMV (forgoing potential revenue)
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$288,800		\$0	\$0
FY2009	\$248,000	\$314,469	\$0	\$0
FY2010	\$334,600	\$1,216,980	\$0	\$0
FY2011	\$260,800	\$2,517,412	\$0	\$0
FY2012	\$80,800	\$0	\$0	\$0

INDIRECT EXPENDITURES

Department or Agency	Natural Resources	Natural Resources	Natural Resources	Natural Resources
Division	Mining, Land and Water	Oil & Gas	Oil & Gas	Oil & Gas
Program: (Name by which the program is generally known)	Public and Charitable Use	Oil Shale	Exploration Incentive credits for oil and gas activities	Exploration Incentive credits for oil and gas activities
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Provides lease, sale, or other disposal of state land or resources to certain entities for less than fair market value	The commissioner may waive payment of royalty and rental during the first five years of the lease	EIC may not exceed 50% of eligible costs relating to activities performed on state-owned lands and 25% of eligible costs related to activities performed on land in but not owned by the state	Credits available for both drilling and geophysical survey costs; up to 50% of costs incurred for drilling and for geological surveys
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 38.05.810 (a)	AS 38.05.160	AS 41.09.010	AS 38.05.180 (i)
Year Enacted (Benefit Provision)	1959	1959	1994	1983
Sunset or Expiration date (If applicable)	N/A	N/A	N/A	N/A
Public Purpose: (Public policy purpose for which this benefit exists)	Provide state land or coal deposits suitable for mining for less than appraised value that serve a public purpose and are in the public interest	Encourage the production of petroleum products from shale	Encourage O&G exploratory work on state land	Encourage O&G exploratory work on state land
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	State or federal agency or political subdivision; government owned utility, nonprofit cooperative association; nonprofit	O&G Companies	O&G Companies	O&G Companies
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	7 issued in 2012 154 are in issued status and 18 in early entry authorization	None known	As of 2007, none (6/30/07 was last date for qualifying work)	22 exploratory wells qualified; last claim was in 1994; total fiscal impact was \$54,692,614
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.				
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	Unknown		\$0	\$0
FY2009			\$0	\$0
FY2010			\$0	\$0
FY2011			\$0	\$0
FY2012			\$0	\$0

INDIRECT EXPENDITURES				
Department or Agency	Natural Resources	Natural Resources	Natural Resources	Natural Resources
Division	Oil & Gas	Oil & Gas	Oil & Gas	Oil & Gas
Program: (Name by which the program is generally known)	Royalty Relief	Royalty Relief	Royalty Modification	Royalty Modification
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Royalty relief for Cook Inlet platforms	Royalty relief for small Cook Inlet discoveries	Royalty modification for Ooguruk Unit	Royalty modification for Nikaichuk Unit
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 38.05.180 (f)(6)	AS 38.05.180 (f)(5)	AS 38.05.180 (j)(1)(A), (2), (3), (4)(A), (5)	AS 38.05.180 (j)(1)(A), (2), (3), (4)(A), (5)
Year Enacted (Benefit Provision)	2003	1998	2006	2008
Sunset or Expiration date (If applicable)	No sunset clause	10 yrs. after restart of production	No sunset clause	No sunset clause
Public Purpose: (Public policy purpose for which this benefit exists)	Incentives to lessees to continue to produce from Cook Inlet platforms which were not economically viable at a 12.5% royalty rate	Incentives to lessees to restart production from Cook Inlet leases that had been shut in prior to 1988	Stimulate increased production on ANS	Stimulate increased production on ANS
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Cook Inlet oil lessees	Cook Inlet oil and gas lessees	North Slope Oil and Gas lessees	North Slope Oil and Gas lessees
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	6 companies	12 companies	2 companies	ENI (ENI has not yet met the threshold for royalty reduction)
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$11,013,757	\$1,971,904	\$651,792	\$0
FY2009	\$6,302,276	\$1,535,118	\$6,434,129	\$0
FY2010	\$7,244,449	\$1,109,080	\$19,214,995	\$0
FY2011	\$12,482,905	\$844,851	\$22,031,229	\$0
FY2012	\$14,855,924	\$1,207,137	\$20,722,222	\$0

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Exploration Incentive Credit	Qualified Capital Expenditure and Well Lease Expenditure Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferrable credit for the cost of drilling or seismic work performed under a limited time period established by the Commissioner of the Department of Natural Resources. The credit is up to 50% of the cost of drilling or seismic work, not to exceed 50% of the tax liability to which it is being applied. This credit may also be applied against the state royalty	A transferable tax credit for qualified oil and gas capital expenditures in the state. Taken in lieu of exploration incentive credits under AS 43.55.025 (Oil and Gas Production Tax) and gas exploration credits under AS 43.20.043 (Net Income Tax). The credit is 20% of eligible expenditures, or 40% for qualified well lease expenditures outside the North Slope. For credits earned for North Slope capital expenditures under AS 43.55.023(a), no more than half the credit may be applied in a single calendar year
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 38.05.180 (i)	AS 43.55.023 (a) and (l)
Year Enacted (Benefit Provision)	1978	2006, Amended 2007
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Increased oil and gas exploration	Increase oil and gas exploration and production
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Oil and gas explorers or producers	Oil and gas explorers or producers
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	0	Approximately 53
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$0	\$268,000,000
FY2009	\$0	\$458,000,000
FY2010	\$0	\$569,000,000
FY2011	\$0	\$766,000,000
FY2012	\$0	\$603,000,000

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Carried-Forward Annual Loss Credit	Small Producer/New Area Development Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A transferable credit for a carried-forward annual loss, as defined as a producer or explorer's adjusted lease expenditures that are not deductible in calculating production tax values for the calendar year. The credit is 25% of the carried-forward annual loss. If a transferable credit certificate is applied for North Slope losses, the certificate is split in half with the first half available for redemption immediately and the second half available in the following year	A non-transferable credit for oil and gas produced by small producers, defined as having average taxable oil and gas production of less than 100,000 BTU equivalent barrels per day, or for oil and gas produced on leases outside Cook Inlet and below 68 degrees North latitude, providing the producer has a positive tax liability on that production before the application of other credits. Credit is available until the later of 2016 or 9 years after first commercial production of oil and gas on the properties for which the credit applies
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.55.023 (b)	AS 43.55.024 (a) and (c)
Year Enacted (Benefit Provision)	2006, Amended 2008	2006
Sunset or Expiration date (If applicable)	None	2016
Public Purpose: (Public policy purpose for which this benefit exists)	Increase oil and gas exploration and production	Increase oil and gas production by small producers in new areas of development
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Oil and gas explorers or producers	Small oil and gas producers
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Approximately 40	Approximately 20
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR	Totals included in Qualified Capital Expenditure Credits above	
FY2008		\$31,000,000
FY2009		\$27,000,000
FY2010		\$27,000,000
FY2011		\$52,000,000
FY2012		\$53,000,000

INDIRECT EXPENDITURES		
Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Transitional Investment Expenditure Credit	Alternative Credit for Exploration
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferable credit for qualified oil and gas capital expenditures incurred between March 31, 2001 and April 1, 2006. Only available to companies that did not have production in commercial quantities prior to January 1, 2008. Credit may not be used after December 31, 2013. The credit is 20% of qualified oil and gas capital expenditures incurred between March 31, 2001 and April 1, 2006, not to exceed 10% of the capital expenditures incurred between March 31, 2006 and January 1, 2008	Transferable credit for certain O&G exploration activity expenditures. Outside Cook Inlet: 40% for seismic costs outside an existing unit, 30% for drilling costs more than 25 miles from an existing unit, 30% for pre-approved new targets more than 3 miles from an existing well, and 40% for pre-approved new targets more than 3 miles from a well and more than 25 miles from an existing unit. For Cook Inlet: 40% for seismic costs outside an existing unit, 30% for drilling costs more than 10 miles from an existing unit, 30% for pre-approved new targets, and 40% for drilling costs that are more than 10 miles from an existing unit and pre-approved new targets
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.55.023 (i)	AS 43.55.025 (a)(1)-(4)
Year Enacted (Benefit Provision)	2006, Amended 2008	2003, Amended 2008
Sunset or Expiration date (If applicable)	12/31/2013	2016
Public Purpose: (Public policy purpose for which this benefit exists)	Increased oil and gas production.	Increased oil and gas exploration
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Small oil and gas producers	Oil and gas explorers and producers
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	1 - 4	Approximately 5
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$73,000,000	\$60,000,000
FY2009	\$0	\$42,000,000
FY2010	Confidential	\$66,000,000
FY2011	Confidential	\$19,000,000
FY2012	Confidential	\$57,000,000

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Cook Inlet Jack-Up Rig Credit	Frontier Basin Credit
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A credit for exploration expenses for the first three wells drilled by the first jack-up rig for wells that test pre-Tertiary; all three wells must be drilled by unaffiliated parties using the same rig. The credit is 100% of costs for the first well up to \$25 million, 90% of costs for the second well up to \$22.5 million, and 80% of costs for the third well up to \$20 million. If the exploration well is brought into production, operator shall repay 50% of the credit over 10 years following production start-up	A credit for expenses for the first 4 persons to drill exploration wells and the first 4 persons to conduct seismic projects within an area designated in AS 43.55.025(p). The credit is for lesser of 80% of qualified exploration drilling expenses or \$25 million; or for seismic projects, credit is for lesser of 75% of qualified seismic exploration expenditures or \$7.5 million. Includes expenditures incurred for work performed after 6/1/12 and before 7/1/16
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.55.025 (a)(5)	AS 43.55.025 (a)(6)-(7)
Year Enacted (Benefit Provision)	2010	2013
Sunset or Expiration date (If applicable)	2016	2016
Public Purpose: (Public policy purpose for which this benefit exists)	Increase oil and gas exploration and production in Cook Inlet	Increase oil and gas exploration and production outside the North Slope and Cook Inlet
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Oil and gas explorers or producers	Oil and gas explorers and producers.
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	0	0
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	Credit program began in FY 2010	Credit program began in FY 2013
FY2009		
FY2010	\$0	
FY2011	\$0	
FY2012	\$0	

INDIRECT EXPENDITURES		
Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Federal Tax Credits (Applicable to Corporate Income Tax)	Gas Exploration and Development Credit (Applicable to Corporate Income Tax)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Under Alaska's blanket adoption of the IRC, taxpayers can claim all federal incentive credits. Federal credits that refund other federal taxes are not allowed. Multi-state taxpayers apportion their total federal incentive credits. For most credits, credit is limited to 18% of the amount of the credit determined for federal income tax purposes which is attributable to Alaska	A non-transferable credit for qualified expenditures for exploration and development of non-North Slope natural gas reserves. The Credit is 25% of qualified expenditures for investment after 1/1/10. Credit is capped at 75% of tax liability as calculated before applying other credits
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.20.021	AS 43.20.043
Year Enacted (Benefit Provision)	1975	2003, Amended 2010
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	Encourage non-North Slope gas development
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All businesses that pay Alaska Corporate Income Tax	Oil and gas explorers and producers
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	2
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR FY2008 FY2009 FY2010 FY2011 FY2012	Not tracked	Credit not available until FY 2011
		Confidential
		Unknown

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Gas Storage Facility Credit (Applicable to Corporate Income Tax)	Veteran Employment Tax Credit (Applicable to Corporate Income Tax)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A credit for the costs incurred to establish a gas storage facility. Does not apply to gas storage related to a gas sales pipeline on the North Slope. Facility shall be operated as a public utility regulated by the Alaska RCA with open access for 3rd parties. Effective for facilities placed into service between 1/1/11 and 12/31/15. The credit is \$1.50 per thousand cubic feet of "working gas" storage capacity as determined by AOGCC. Max credit is the lesser of \$15 million or 25% of costs incurred to establish the facility	Credit for employing qualified veterans in state. "Qualified veteran" means unemployed for more than 4 weeks prior to employment date and discharged or released from military service no more than 10 years before employment date (disabled vet) or not more than 2 years before employment date (non-disabled vet). The credit is \$3,000 (disabled vet) or \$2,000 (not disabled) for employment for at least 1,560 hours during 12 consecutive months after employment date. For seasonal employment, credit is \$1,000 for veteran employed for a minimum of 500 hours during 3 consecutive months following employment date
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.20.046	AS 43.20.048
Year Enacted (Benefit Provision)	2011	2012
Sunset or Expiration date (If applicable)	12/31/2015	None
Public Purpose: (Public policy purpose for which this benefit exists)	Encourages building of gas storage facility	Encourages hiring of veterans
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Developers, producers and users of natural gas	Veterans and businesses that hire the veterans
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	0	0
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009	Credit program began in 2011	
FY2010		Credit program began in 2013
FY2011		
FY2012	\$0	

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	LNG Storage Facility Credit (Applicable to Corporate Income Tax)	Internal Revenue Code Adopted by Reference - "S" Corps (Applicable to Corporate Income Tax)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A credit for the costs incurred to establish a storage facility for liquefied natural gas. Applies to facilities with minimum storage capacity of 25,000 gallons of LNG and that are public utilities regulated by Alaska RCA Effective for facilities placed in service after January 1, 2011	Excludes small corporations from tax ("S Corps")
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.20.047	AS 43.20.021
Year Enacted (Benefit Provision)	2012	Prior to 1988
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Encourages building of LNG storage facility	To streamline tax administration
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Developers, producers and users of LNG	All corporations electing Subchapter S status
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	0	Approximately 6,000
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009	Credit program began in 2012	
FY2010		
FY2011		
FY2012	\$0	Unknown

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Foreign Royalty Exclusion (Applicable to Corporate Income Tax)	Small Business Exemption (Applicable to Corporate Income Tax)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Excludes 80% of foreign royalties from taxable income	Exempts certain small corporations from tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.20.145	AS 43.20.012
Year Enacted (Benefit Provision)	1991	2012
Sunset or Expiration date (If applicable)	None	1-Jul-23
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	Encourage small business development
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All taxable corporations, except oil and gas companies	Certain small corporations with assets less than \$50M
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	250	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009		
FY2010	Unknown	Unknown
FY2011		
FY2012		

INDIRECT EXPENDITURES		
Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Reduced Tax Rate on Capital Gains (Applicable to Corporate Income Tax)	Exclude Income from Certain Vessels from Tax (Applicable to Corporate Income Tax)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Capital gains taxed at maximum rate of 4.5%. All other income is taxed at maximum rate of 9.4%	Foreign flagged vessels other than cruise ships operating in Alaska waters are exempt from tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.20.021 (c)	AS 43.20.021 (h)
Year Enacted (Benefit Provision)	Prior to 1988	2006
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage capital investments	To encourage foreign vessels to come to Alaska
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All corporations	Shipping companies
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR FY2008 FY2009 FY2010 FY2011 FY2012	Unknown	Unknown

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Exempt corporations from tax that are participants in contract under Stranded Gas Development Act (Applicable to Corporate Income Tax)	Water's Edge Combination Reporting (Applicable to Corporate Income Tax)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Corporations that are a party to a contract under stranded gas development act are exempt from corporate income tax filing requirements	All non oil and gas corporations file using water's edge method of combination. Water's edge combination allows companies to exclude foreign intangible holding companies, tax haven companies, and foreign operating companies
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.20.145 (g)	AS 43.20.145
Year Enacted (Benefit Provision)	2006	1991
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Promote building a gas pipeline	Unknown
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	None	All taxable corporations, except oil and gas companies
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	0	Approximately 6,000
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$0	Unknown
FY2009	\$0	
FY2010	\$0	
FY2011	\$0	
FY2012	\$0	

INDIRECT EXPENDITURES		
Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Film Production Credit (Applicable to Corporate Income Tax)	Education Credit (Applicable to Multiple Tax Programs)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A transferable credit for expenditures on eligible film production activities in Alaska. Producer must spend at least \$100,000 in a consecutive 24-month period to qualify. Credit program extended and revised effective 7/1/13. The credit is 30% of eligible film production expenditures, plus an additional 10% credit for wages paid to Alaska residents, plus an additional 2% credit for filming in a rural area, plus an additional 2% credit for filming between October 1 and March 30. Program is capped at \$100 million for all projects	Non-transferable credit for contributions to vocational educational programs, accredited Alaska universities or colleges for educational purposes or facilities, annual intercollegiate sports tournaments, AK Native educational programs, facilities that qualify under the Costal American Partnership. Credit is 50% of annual contributions up to \$100,000; 100% of the next \$200,000; and 50% of annual contributions beyond \$300,000. Credit cannot exceed \$5,000,000 annually across all eligible tax types. Effective at these rates from January 1, 2011 until December 31, 2020 when the maximum credit from any taxpayer is \$150,000 per year
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.98.030	AS 21.20.014, AS 43.20.014, AS 43,55,019, AS 43.56.018, AS 43.65.018, AS 43.75.018, AS 43.77.045,
Year Enacted (Benefit Provision)	2008	1987, last Amended 2012
Sunset or Expiration date (If applicable)	2023	None
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage film production in Alaska	Encourages private businesses that pay tax to contribute to Alaska educational institutions and facilities
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Film production companies and Alaska corporate taxpayer if they can purchase the credits at a discount	Taxpayers that make contributions to educational facilities and programs.
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	24	10-15 annually
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	Credit program began in FY 2009	\$2,958,458
FY2009		\$1,663,933
FY2010	\$0	\$2,358,446
FY2011	\$193,765	\$2,909,066
FY2012	\$2,684,836	\$3,375,825

INDIRECT EXPENDITURES		
Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Minerals Exploration Incentive Credit (Applicable to Multiple Tax Programs)	Scholarship Contribution Credit (Applicable to Fisheries Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Non-transferable credit for eligible costs of mineral or coal exploration activities. Credit must be used within 15 years. The credit is 100% of allowable exploration costs with a maximum of \$20 million. Credit is limited to: (1) for mining license tax, the lesser of 50% of the MLT liability at the mining operation at which the exploration occurred or 50% of total MLT liability; (2) for corporate income tax, the lesser of 50% of the MLT liability at the mining operation at which the exploration occurred or 50% of total CIT liability, and (3) for mineral royalty, 50% of royalty liability from the mining operation at which the exploration activity occurred	A non-transferrable credit for contributions to the A. W. "Winn" Brindle memorial education loan account established under AS 14.43.250. The credit is 100% of contribution amount up to a maximum of 5% of tax liability
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 27.30.030, AS 43.20.044	AS 43.75.032 AS 43.77.035
Year Enacted (Benefit Provision)	1995	1986
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Encourages mineral exploration	Encourages contributions to scholarships
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Mineral exploration companies	Students awarded the A.W. "Winn" memorial education loans
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Less than 5	6 - 7
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$0	\$177,288
FY2009	\$0	\$192,792
FY2010	<\$1 million	\$123,060
FY2011	<\$1 million	\$184,817
FY2012	\$6,000,000	\$175,338

INDIRECT EXPENDITURES		
Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Salmon Product Development Credit (Applicable to Fisheries Taxes)	Community Development Quota Credit (Applicable to Fisheries Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferable credit for eligible capital expenditures to expand value-added processing of Alaska salmon including ice making machines. Credit is 50% of qualified investments up to 50% of tax liability incurred for processing of salmon during the tax year	A non-transferable credit for contributions to an Alaskan nonprofit corporation that are dedicated to fisheries industry-related expenditures. Credit is available only for fishery resource harvested under a community development quota (CDQ). The credit is 100% of contribution amount up to a maximum of 45.45% of tax liability on fishery resources harvested under a CDQ
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.75.035	AS 43.77.040
Year Enacted (Benefit Provision)	2003, last Amended 2010	1993
Sunset or Expiration date (If applicable)	2019	None
Public Purpose: (Public policy purpose for which this benefit exists)	Encourages adding value to Alaska salmon	Unknown
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Fishermen, fish processors	Rural coastal communities
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	28 - 42	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$4,501,973	\$0
FY2009	\$3,121,697	\$0
FY2010	\$4,074,071	\$0
FY2011	\$2,057,255	\$0
FY2012	\$71,598	\$0

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Reduced Tax Rate for Small Fish Processors (Applicable to Fisheries Taxes)	Property Tax
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Fishers processing on vessels 65 ft. or less qualify for lower 3% tax rate Regular tax rate is 5%	Excludes from taxation intangible drilling expenses
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.75.015 (d) AS 43.75.020 (c)	AS 43.56.060 (f)
Year Enacted (Benefit Provision)	2004	1973
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Small business development	Encourages drilling for oil and gas
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Small fish processors	Oil and Gas Property Taxpayers
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	97 - 111	Approximately 12
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$37,982	Unknown
FY2009	\$45,541	
FY2010	\$41,183	
FY2011	\$53,645	
FY2012	\$61,145	

INDIRECT EXPENDITURES		
Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Exemption from Studded Tire Fee for Lightweight Studs	Personal exemption from cigarette tax (Applicable to Tobacco Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Excludes tires that are studded with studs weighing less than 1.1 grams each from the \$5 fee	Excludes the first 400 cigarettes personally transported into the state by an individual for that individual's personal consumption during the calendar month from the cigarette tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.98.025(b)	AS 43.50.090c(d) and AS 43.50.190c(c)
Year Enacted (Benefit Provision)	2003	2004
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Encourage use of light weight studs to prevent possible road damage	Tax break for travelers
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Any individual who purchases tires with lighter weight studs	Any individual travelling and purchasing cigarettes outside of the state
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	\$0.038 per cigarette is deposited in the School Fund. AS 43.50.140 \$0.062 per cigarette is deposited into the Unrestricted General Fund. Of this amount, 8.9% is deposited into the Tobacco Use Education and Cessation Fund (Designated General Fund). AS 43.50.190 (d)
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR FY2008 FY2009 FY2010 FY2011 FY2012	Filers do not have to report the number of tires sold with lighter weight studs.	There are no reporting requirements for cigarettes personally transported into the state.

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Personal exemption from other tobacco products tax (Applicable to Tobacco Taxes)	Timely filing discount (Applicable to Tobacco Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Excludes all other tobacco products brought into the state or made in the state for personal consumption and not for sale from the tobacco tax	Gives a four-tenths of one percent of the tobacco tax due deduction to cover the expense of accounting and filing the return
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.50.300	AS 43.50.330 (b)
Year Enacted (Benefit Provision)	1988	1997
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Tax break for users of other tobacco products	Deduction for the cost of accounting and filing a return
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Individuals purchasing or transporting other tobacco products out of state for personal consumption	All licensees who pay the tobacco tax
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	26-35
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR	Unknown	
FY2008		\$36,995
FY2009		\$40,767
FY2010		\$41,500
FY2011		\$46,852
FY2012		\$48,182

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Tax stamp discount (Applicable to Tobacco Taxes)	Timely filing discount (Applicable to Motor Fuel Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Gives a discount of up to \$50,000 as compensation for affixing stamps to packs	Gives a timely filing credit of 1% of the total monthly tax due to a maximum of \$100
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.50.540c (c)	AS 43.40.010 (c)
Year Enacted (Benefit Provision)	2004	1951, last Amended 1997
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Compensation for affixing stamps to packs of cigarettes	Encourages timely filing of tax return
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All tobacco licensees that purchase tax stamps	All licensed dealers
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	10 - 13	81
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund and Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$384,786	\$76,325
FY2009	\$346,341	\$57,090
FY2010	\$322,403	\$56,375
FY2011	\$320,918	\$65,752
FY2012	\$307,838	\$65,636

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Foreign Fuel Exemption (Applicable to Motor Fuel Taxes)	Foreign Flight Exemption (Applicable to Motor Fuel Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exempts fuel consigned to foreign countries from the motor fuel tax	Exempts fuel used in flights going to foreign countries or continue on from foreign countries from the motor fuel tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.40.100 (2)(A)	AS 43.40.100 (2)(B)
Year Enacted (Benefit Provision)	1949, last Amended 2001	1949, last Amended 2001
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Encourages refueling activities at the Ted Stevens International Airport	Encourages refueling activities at the Ted Stevens International Airport
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Fuel consigned to foreign countries	Air carriers with foreign flights
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		\$6,410,818
FY2009		\$3,410,961
FY2010	Unknown	\$4,487,751
FY2011		\$4,413,074
FY2012		\$4,647,267

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Stationary Power Plant Exemption (Applicable to Motor Fuel Taxes)	Non-Profit Power Association Exemption (Applicable to Motor Fuel Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exempts fuel used in stationary power plants operating as public utility plants and generating electrical energy for sale to the general public from the motor fuel tax	Exempts fuel used by nonprofit power associations or corporations for generating electric energy for resale
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.40.100 (2)(C)	AS 43.40.100 (2)(D)
Year Enacted (Benefit Provision)	1949, last Amended 2001	1949, last Amended 2001
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Possibility of lowering the cost of power to the general public	Gives non-profit power associations or corporations a tax break
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Public utilities	Non-profit power associations or corporations
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	2
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009		
FY2010	Unknown	Unknown
FY2011		
FY2012		

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Charitable Institution Exemption (Applicable to Motor Fuel Taxes)	Stationary Power Plant Exemption (for home heating) (Applicable to Motor Fuel Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exempts fuel used by charitable institutions from the motor fuel tax	Exempts fuel used in stationary power plants that generate electrical energy for private residential consumption from the motor fuel tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.40.100 (2)(E)	AS 43.40.100 (2)(H)
Year Enacted (Benefit Provision)	1949, last Amended 2001	1949, last Amended 2001
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Gives a tax break to charitable institutions	Gives a tax break to stationary power plants that use motor fuel to generate electricity for private residence
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All 501(c)(3) charities	Residential power generator users
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009		
FY2010	Unknown	Unknown
FY2011		
FY2012		

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Heating Fuel Exemption (Applicable to Motor Fuel Taxes)	Small Generator Exemption (Applicable to Motor Fuel Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exempts fuel used to heat private or commercial buildings or facilities from the motor fuel tax	Exempts fuel used in stationary power plants of 100 kilowatts or less that generate electrical power for commercial enterprises not for resale from the motor fuel tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.40.100 (2)(I)	AS 43.40.100 (2)(K)
Year Enacted (Benefit Provision)	1949, last Amended 2001	1949, last Amended 2001
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Gives a tax break to commercial buildings that use motor fuel to heat the facility	Gives a tax break to small stationary power plants that use motor fuel to generate electricity that is not for resale
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	All heating fuel users	Commercial generator users
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009		
FY2010	Unknown	Unknown
FY2011		
FY2012		

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Bunker Fuel Exemption (Applicable to Motor Fuel Taxes)	Off-Highway Use Reduced Rate (Applicable to Motor Fuel Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exempts bunker fuel from the motor fuel tax	Refunds 6 cents per gallon for tax-paid motor fuel that was used for non-highway use
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.40.100 (2)(L)	AS 43.40.030 (a)
Year Enacted (Benefit Provision)	1949, last Amended 2001	1955, last Amended 1982
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Tax break for users of bunker fuel	Refunds for taxes paid on motor fuel that was used for off-highway purposes
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Users of bunker fuel	Non-highway fuel users
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR	Unknown	
FY2008		\$5,253,835
FY2009		\$3,878,311
FY2010		\$2,435,332
FY2011		\$5,510,077
FY2012		\$5,025,439

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Reduced Rates based on usage (Applicable to Motor Fuel Taxes)	Long Term Rental Exemption (Applicable to Vehicle Rental Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Different tax rates based on usage. The tax rate is 8 cents per gallon except for the following: 4 and 7/10 cents for aviation gasoline, 5 cents on fuel used in watercraft, 3 and 2/10 cents for aviation fuel (other than gasoline)	Excludes car rentals or leases over 90 days from the vehicle rental tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.40.010 (a)	AS 43.52.010
Year Enacted (Benefit Provision)	1951, last Amended 1997	2003
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	To tax only short term renters
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Users of fuel for different purposes	Passenger vehicle lessees
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009		
FY2010	Unknown	Unknown
FY2011		
FY2012		

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Long Term Rental Exemption (RV's) (Applicable to Vehicle Rental Taxes)	Taxicab Exemption (Applicable to Vehicle Rental Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Excludes recreational vehicle rentals or leases over 90 days from the vehicle rental tax	Excludes taxicab rentals from the vehicle rental tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.52.030	AS 43.52.099 (2)(E)
Year Enacted (Benefit Provision)	2003	2004
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	To tax only short term renters	To not tax the taxicab industry
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Recreational vehicle lessees	Taxi Drivers (Lessees)
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009		
FY2010	Unknown	Unknown
FY2011		
FY2012		

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Warranty Work Exemption (Applicable to Vehicle Rental Taxes)	Moving Truck Exemption (Applicable to Vehicle Rental Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exempts a vehicle provided by an automobile dealer to a customer as replacement transportation from the vehicle rental tax	Exempts rental trucks from the vehicle rental tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.52.099 (2)(G)	AS 43.52.099 (2)(F)
Year Enacted (Benefit Provision)	2006	2006
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Tax fairness	Tax fairness
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Warranty holders	Persons relocating
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR FY2008 FY2009 FY2010 FY2011 FY2012	Unknown	

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Small Miner Exemption (Applicable to Mining License Taxes)	3.5-year Exemption (Applicable to Mining License Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Tax Rate - threshold allows for no tax due if taxable income is \$40,000 or less	A new mining operation is exempt from the tax under AS 43.65 for 3.5 years after production begins, under the authority of DNR AS 27.30.010
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.65.010 (c)	AS 43.65.010 (a)
Year Enacted (Benefit Provision)	1955	1951
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	Encourages new mining operations
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Small miners	New mining operations
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	Unrestricted General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008	\$17,645	Unknown
FY2009	\$12,890	
FY2010	\$8,414	
FY2011	Unknown	
FY2012	Unknown	

INDIRECT EXPENDITURES		
Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Depletion Deduction (Applicable to Mining License Taxes)	Small Brewery Reduced Rate (Applicable to Alcoholic Beverage Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	A percentage depletion deduction is allowed for certain types of mining (e.g., coal mines); all others must use cost depletion	Allows qualifying brewers a reduced rate of tax. If they qualify, they pay \$0.35 a gallon on beer and malt beverages instead of the \$1.07 full rate of tax
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.65.010 (e)	AS 43.60.010 (c)
Year Enacted (Benefit Provision)	1955	2002
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	Gives a tax break to small breweries
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Coal mines: 10%; metal mines, fluorspar, flake graphite, vermiculite, beryl, feldspar, mica, talc, lepiolite, spodumene, carite, vall and sagger clay, or tock asphalt mines and potash mines or deposits: 15%; and sulphur mines or deposits: 23%	Domestic brewers who meet the federal qualifications of 26 U.S.C. 5051(a)(2), are allowed to apply for a reduced rate of tax within the State of Alaska on the first 60,000 barrels of beer sold in the state each fiscal year
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Unrestricted General Fund	50% into Unrestricted General Fund, 50% into Alcohol and Other Drug Abuse Treatment and Prevention Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR	Unknown	
		\$1,680,476
		\$1,774,518
		\$1,934,449
		\$2,410,491
		\$2,453,766

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Small Passenger Vessel Exemption (Applicable to Commercial Passenger Vessel Taxes)	Tax Reduction for Local Levies (Applicable to Commercial Passenger Vessel Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Exclusion of vessels with fewer than 250 berths	Provides a reduction in the state's passenger fee for similar fees paid to local government entities
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.52.295(1)(A)	AS 43.52.255
Year Enacted (Benefit Provision)	2006	2010
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Tax break to small passenger vessels	Encourage cruise ship activity in Alaska
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Cruise ship passengers	Cruise ship passengers
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR FY2008 FY2009 FY2010 FY2011 FY2012	Unknown	Tax reduction not effective until FY 2011
		\$11,846,936
		\$12,170,756

INDIRECT EXPENDITURES

Department or Agency	Revenue	Revenue
Division	Tax	Tax
Program: (Name by which the program is generally known)	Large Passenger Vessel Gambling Tax Deduction (Applicable to Commercial Passenger Vessel Taxes)	Large Passenger Vessel Gambling Tax Deduction (Applicable to Commercial Passenger Vessel Taxes)
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Allows a deduction of federal and municipal taxes paid from gambling gross income	Allows a deduction of federal and municipal taxes paid from gambling gross income.
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AS 43.35.210	AS 43.35.210
Year Enacted (Benefit Provision)	2006	2006
Sunset or Expiration date (If applicable)	None	None
Public Purpose: (Public policy purpose for which this benefit exists)	Unknown	Unknown
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Cruise ship companies	Cruise ship companies
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	Unknown	Unknown
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Designated General Fund	Designated General Fund
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR		
FY2008		
FY2009		
FY2010	Unknown	Unknown
FY2011		
FY2012		

INDIRECT EXPENDITURES				
Department or Agency	Transportation and Public Facilities	Transportation and Public Facilities	Transportation and Public Facilities	Transportation and Public Facilities
Division	Alaska Marine Highway	Alaska Marine Highway	Alaska Marine Highway	Alaska Marine Highway
Program: (Name by which the program is generally known)	Children's discounted tariffs	Senior Citizen's discounted tariffs	Underage discounted tariffs	Youth Group discounted tariffs
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Children aged 6-11 receive a 50% discount on the route based Adult passenger tariff	Senior's aged 65 and older receive a 50% discount on the route based Adult passenger tariff	Children aged 5 & under travel free (passage only)	Organized Youth Groups receive a 50% discount on the route based Adult passenger tariff
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	Unknown	AMHS Policy and Procedure # 3-14	Unknown	AMHS Policy and Procedure # 3-18
Year Enacted (Benefit Provision)	Unknown	Unknown	Unknown	Unknown
Sunset or Expiration date (If applicable)	We believe there is no Sunset Clause	We believe there is no Sunset Clause	We believe there is no Sunset Clause	We believe there is no Sunset Clause
Public Purpose: (Public policy purpose for which this benefit exists)	Benefit families with children while traveling for any purpose	Reduce transportation costs	Benefit families with children while traveling for any purpose	Provides youth with the academic and social development that travel provides at a discounted cost
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Qualified children ages 6-11	Qualified Seniors aged 65 and older	Qualified Children aged 5 and under	Qualified Youth Group members
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	On average 8,200 individuals use this per year	Recent Average usage of 18,500 individuals use this per year	On average 6,500 individuals use this per year	On average 6,600 individuals use this per year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$632,745	\$281,710	\$1,209,532	\$675,476
FY2009	\$591,735	\$305,413	\$1,216,804	\$652,469
FY2010	\$630,669	\$242,914	\$1,275,344	\$673,951
FY2011	\$620,615	\$543,803	\$1,391,097	\$686,890
FY2012	\$665,913	\$561,015	\$1,372,220	\$688,513

INDIRECT EXPENDITURES				
Department or Agency	Transportation and Public Facilities	Transportation and Public Facilities	Transportation and Public Facilities	Transportation and Public Facilities
Division	Alaska Marine Highway	Alaska Marine Highway	Alaska Marine Highway	Alaska Marine Highway
Program: (Name by which the program is generally known)	Disability Pass	Veteran Disability Pass	Employee Annual Passes	Employee Trip Passes
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Qualified Disabled Individuals receive a 50% discount on the route specific Adult passenger tariff	Qualified Disabled Veterans receive a 50% discount on the route specific Adult passenger tariff	Qualified AMHS employees and their immediate families free passenger/vehicle travel space available basis	Qualified AMHS employees are allowed free passage when traveling to and from work plus workers who have not obtained annual passes can request annual pass privileges through trip passes
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AMHS Policy and Procedure # 7-8	AMHS Policy and Procedure # 7-9	CBA with MMP, MEBA, IBU-AMHS P&P # 7-1	CBA with MMP, MEBA, IBU-AMHS P&P # 7-2
Year Enacted (Benefit Provision)	Unknown	Unknown	Unknown	Unknown
Sunset or Expiration date (If applicable)	We believe there is no Sunset Clause	We believe there is no Sunset Clause	Current CBA's terminate 6/30/2014	Current CBA's terminate 6/30/2014
Public Purpose: (Public policy purpose for which this benefit exists)	Reduce transportation costs for qualified disabled Americans	Reduce transportation costs for qualified disabled American Veterans	Collective Bargaining Agreement with Vessel Employee Unions	Collective Bargaining Agreement with Vessel Employee Unions
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Qualified Disabled Americans	Qualified Disabled American Veterans	Qualified Union members who work on AMHS vessels	Qualified Union members who work on AMHS vessels
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	On average 100 individuals use this per year	On average 300 individuals use this per year	On average 810 employees use this per year	On average 575 employees use this per year
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$12,398	\$31,200	\$1,233,832	\$372,176
FY2009	\$12,695	\$36,029	\$1,237,580	\$342,865
FY2010	\$10,876	\$41,870	\$929,553	\$302,647
FY2011	\$22,468	\$33,352	\$1,183,180	\$350,957
FY2012	\$13,500	\$52,561	\$1,091,976	\$329,261

INDIRECT EXPENDITURES				
Department or Agency	Transportation and Public Facilities	Transportation and Public Facilities	Transportation and Public Facilities	Transportation and Public Facilities
Division	Alaska Marine Highway	Alaska Marine Highway	Alaska Marine Highway	Alaska Marine Highway
Program: (Name by which the program is generally known)	Interpretive Passes	Trooper/USFS Enforcement Passes	Alcohol Control Board Passes	National/Guard Militia Passes
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Contractual agreements with Federal Government Agencies (USFS, USFG) for Interpretive Services	Contractual agreements with State & Federal Government Agencies (State Troopers, USFS) for enforcement presence	Issued to qualified employees of the board (in exchange for waiving fees related to alcohol permits)	Issued to qualified members traveling to and from training exercises
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	See various MOA's re: intergovernmental exchange of services	See various MOA's re: intergovernmental exchange of services	AMHS Policy and Procedure # 7-4 No known contract or agreement	AS 19.65.035 AMHS P&P # 7-10
Year Enacted (Benefit Provision)	Unknown	Unknown	Unknown	2000
Sunset or Expiration date (If applicable)	Final agreement with USFS expires 9/30/14	Both agreements expire 9/30/13	Unknown	No sunset
Public Purpose: (Public policy purpose for which this benefit exists)	Provide added passenger enjoyment on selected AMHS vessels	Provide added enforcement appearance on board AMHS Vessels	Mitigate Federal Government programs that provide services to Alaska	Mitigate Federal Government programs that provide services to Alaska
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	USFS and USFG Interpreters	State Trooper and USFS Enforcement Personnel	Qualified Alcohol Control Board employees	Qualified National/Guard Militia members
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	On average there are 3-4 Interpreters per year	This program had 268 participants in 2008 but that number has dropped to 28 in 2012	On average 2 people per year use this	On average approximately 3 people per year are using this
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$72,332	\$125,259	\$1,604	\$1,168
FY2009	\$94,036	\$75,549	\$1,666	\$2,190
FY2010	\$66,261	\$53,942	\$1,759	\$1,713
FY2011	\$49,159	\$20,959	\$836	\$551
FY2012	\$20,996	\$15,096	\$2,416	\$1,582

INDIRECT EXPENDITURES				
Department or Agency	Transportation and Public Facilities	Transportation and Public Facilities	Transportation and Public Facilities	
Division	Alaska Marine Highway	Alaska Marine Highway	Alaska Marine Highway	
Program: (Name by which the program is generally known)	USCG Sea Marshall Passes	MEBA Union Business Passes	MTAB Board Member Passes	
Description of Provision: (What does it do? Describe the discount, exemption, credit, etc.)	Issued to qualified members traveling to and from official Sea Marshall business	Issued to qualified MEBA union members traveling for union related business	Issued to current board members for official MTAB business travel - (Offsets to AMHS Budget)	
Authorizing Alaska Statute, Regulation or Other Authority (Benefit Provision)	AMHS Policy and Procedure # 7-4	CBA with MEBA - AMHS P&P -7-4	AS 19.65.150 AMHS P&P 7-4	
Year Enacted (Benefit Provision)	Unknown	Unknown	2008	
Sunset or Expiration date (If applicable)	Unknown	Current CBA's terminate 6/30/2014	No sunset	
Public Purpose: (Public policy purpose for which this benefit exists)	Mitigate Federal Government programs that provide services to Alaska	Collective Bargaining Agreement with Vessel Employee Union	Mitigating SOA sponsored board costs and allowing board members better understanding of system	
Benefit Recipient (Class or classes of individuals or businesses who receive the benefit)	Qualified Sea Marshalls	MEBA Union members traveling for union related business	MTAB Board Members traveling on official MTAB Business	
Number of Beneficiaries (Business and/or individuals who receive the benefit on an annual basis)	One person used this in 1 year	This pass has not been used since 2003	There are currently 11 Board members and this number has held steady for the last 5 years	
Fiscal Impact Impact to the Unrestricted General Fund, Designated General Fund, or Other Restricted Revenue. If Designated or Other Restricted, please explain.	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF	Alaska Marine Highway Fund--Designated GF	
ESTIMATED ANNUAL REVENUE IMPACT BY FISCAL YEAR				
FY2008	\$0	\$0	\$3,654	
FY2009	\$0	\$0	\$2,122	
FY2010	\$0	\$0	\$6,206	
FY2011	\$356	\$0	\$518	
FY2012	\$0	\$0	\$352	

2013 Tax Expenditure Report**AGENCY CONTACTS**

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