

FISCAL NOTE

STATE OF ALASKA
2021 LEGISLATIVE SESSION

Bill Version HB 76
Fiscal Note Number _____
() Publish Date _____

Identifier (file name) HB 76(HSS)-DOR-TAX-02-10-21 Dept. Affected Department of Revenue
Title Extend Disaster Declaration (COVID-19) Appropriation Taxation and Treasury
Allocation Tax Division
Sponsor Rules by Request of the Governor
Requester (H) Health and Social Services OMB Component Number 2476

Expenditures/Revenues (Thousands of Dollars)

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

	FY2022 Appropriation Requested	Included in Governor's FY2022 Request	Out-Year Cost Estimates				
OPERATING EXPENDITURES	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants, Benefits							
Miscellaneous							
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0	0.0

FUND SOURCE	(Thousands of Dollars)						
1002 Fed Rcpts (Fed)							
1003 GF/Match (UGF)							
1004 Gen Fund (UGF)							
1005 GF/Prgm (DGF)							
1007 I/A Rcpts (Other)							
1037 GF/MH (UGF)							
	0.0	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS							
Full-time							
Part-time							
Temporary							

CHANGE IN REVENUES	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
1005 GF/Prgm (DGF)	***		***	***	***	***	***
1002 Fed Rcpts (Fed)							
TOTAL CHANGE IN REVENUES	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2021) operating costs 0.0 (separate supplemental appropriation required)

Estimated CAPITAL (FY2022) costs 0.0 (separate capital appropriation required)

Does the bill create or modify a fund or account? No
(Supplemental/Capital/New Fund- discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended, or repealed? N/A Discuss details in analysis section.

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

Not applicable, Initial Version

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Agency Department of Revenue

Phone 907-269-1033
Date/Time 2/10/21 10:00 AM
Date 2/10/2021

FISCAL NOTE ANALYSIS

STATE OF ALASKA
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BILL NO. HB 76

Analysis

Background

This bill would allow for the continuation of some online charitable gaming for the duration of this Disaster Declaration. Current statute, AS 05.15.640, disallows the use of broadcasting and the internet to conduct a charitable gaming activity.

With the restrictions and lockdowns because of COVID-19, the Administration has taken a position to allow these charitable organizations a medium for them to continue with their fundraising efforts, by being able to conduct the charitable gaming activity online for raffles, derbies, and other classics defined in AS 05.15.690.

Revenue Impact

The revenue impacts of this bill cannot be determined due to lack of current gaming information and the newness of this change. The revenue estimate for this legislation represents the anticipated change in net proceeds from this online activity to continue to occur in 2021, or for the duration of this Disaster Declaration.

There is no plausible way to estimate the revenue impacts of this legislation. If the Department knew what the impacts of this change in 2020 had on gaming net proceeds, we could estimate the impact for this year. That data has not yet been reported to the Department yet and is not due for a few months, so it would be difficult to forecast. The amount of net proceeds from all charitable gaming activities to state revenue is \$300,000 - \$400,000 per year. While this fiscal note is indeterminate, if there is a revenue impact to the state, it would be minimal.

Implementation Cost

There is no change to our Tax Revenue Management System (TRMS). The Department of Revenue can implement this legislation with existing resources and does not anticipate any continuing costs or additional staff needs.