

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version: HB 50
 Fiscal Note Number: _____
 () Publish Date: _____

Identifier: HB050-DOR-TAX-2-26-26
 Title: SNOW CLASSICS
 Sponsor: HANNAN
 Requester: (S) L&C

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

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2027	Included in	Out-Year Cost Estimates					
	Appropriation Requested	Governor's FY2027 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
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	0.0

Fund Source (Operating Only)

None								
Total	0.0							

Positions

Full-time								
Part-time								
Temporary								

Change in Revenues

None								
Total	0.0							

Estimated SUPPLEMENTAL (FY2026) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2027) cost: 0.0 *(separate capital appropriation required)*

Does the bill create or modify a new 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 If yes, by what date are the regulations to be adopted, amended or repealed?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

Why this fiscal note differs from previous version/comments:

Updated from SLA2025 to SLA2026 fiscal note template.

Prepared By: <u>Brandon Spanos, Acting Director</u>	Phone: <u>(907)269-6736</u>
Division: <u>Tax Division</u>	Date: <u>02/26/2026</u>
Approved By: <u>Janelle Earls, Acting Commissioner</u>	Date: <u>02/27/26</u>
Agency: <u>Department of Revenue</u>	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. HB 50

Analysis

This bill broadens the definition of "snow classic" in AS 05.15.690(47) by removing reference to Mount Alyeska and the Alyeska Snow Classic.

There is no fiscal impact as a result of the proposed legislation.