

# Fiscal Note

State of Alaska  
2026 Legislative Session

Bill Version: SB 161  
Fiscal Note Number: \_\_\_\_\_  
( ) Publish Date: \_\_\_\_\_

Identifier: SB161-DOR-TAX-2-27-26  
Title: PROHIBIT BOTTOM TRAWLING  
Sponsor: CRONK  
Requester: (S) RES

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
<b>OPERATING EXPENDITURES</b>	<b>FY 2027</b>	<b>FY 2027</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>
Personal Services								
Travel								
Services								
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
<b>Total Operating</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**Fund Source (Operating Only)**

None								
<b>Total</b>	<b>0.0</b>							

**Positions**

Full-time								
Part-time								
Temporary								

**Change in Revenues**

None	***		***	***	***	***	***	***
<b>Total</b>	<b>***</b>	<b>0.0</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>

**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If yes, by what date are the regulations to be adopted, amended or repealed?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.  
  
Revenue impact estimate has been revised due to the incorporation of 2025 ADFG fish ticket data.

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Division:	Tax Division	Date:	02/27/2026
Approved By:	Janelle Earls, Acting Commissioner	Date:	02/27/26
Agency:	Department of Revenue		

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2026 LEGISLATIVE SESSION

BILL NO. SB161

### Analysis

#### **Background**

This bill would prohibit the use of certain fishing gear in state waters that makes substantial bottom contact with the seafloor while in use.

This bill would have an indirect effect on tax revenue because it would limit what type of fishing can be done in state waters.

Alaska has two complementary fishery taxes—the Fisheries Business Tax, which is levied on businesses that process fishery resources in Alaska or export unprocessed fishery resources from Alaska; and the Fishery Resource Landing Tax, which is levied on fishery resources processed outside Alaska, but first landed in Alaska. This bill would only affect the former because the latter is caught outside Alaskan waters and the bill would not limit fishing gear outside of state waters.

#### **Revenue Impact**

The impact of this bill on the Fisheries Business Tax is indeterminate because there is uncertainty around how the restrictions would affect total catch. For instance, some of the foregone harvest could be captured through in-state fishing with other legal gear types, or through shifting harvest to beyond state waters.

The division's best estimate—assuming no change in fishing behavior—is that this bill could decrease tax revenue by approximately \$200-\$250 thousand. Roughly half of that amount would be unrestricted general fund and the other half is designated general fund that is traditionally shared with local communities where the fish is processed. To come up with this estimate, we looked at species and gear types that would be impacted according to Fish and Game fish ticket data and the amount of fisheries business tax impact for 2025.

This bill has an effective date of January 1, 2028.

#### **Implementation Cost**

This bill would not require any changes to our systems and would have no cost to the Tax Division.