

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version: SB 247
Fiscal Note Number: _____
() Publish Date: _____

Identifier: SB247-LAW-CJL-03-13-2027
Title: GENERATED OBSCENE CHLD SEX ABUSE
MATERIAL
Sponsor: KIEHL
Requester: (S) Community & Regional Affairs

Department: Department of Law
Appropriation: Criminal Division
Allocation: Criminal Justice Litigation
OMB Component Number: 2202

Expenditures/Revenues

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

	FY2027 Appropriation Requested	Included in Governor's FY2027 Request	Out-Year Cost Estimates				
OPERATING EXPENDITURES	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

Fund Source (Operating Only)

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	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If yes, by what date are the regulations to be adopted, amended or repealed?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:

Not applicable, initial version.

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Agency: Department of Law
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Date: 03/13/2026
Date: 03/13/26

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. SB 247

Analysis

SB 247 establishes the new crimes of distribution of generated child sexual abuse material and possession of generated child sexual abuse material. A person is guilty of distribution of generated child sexual abuse material, generally, if they distribute material that depicts a child under the age of 18 engaging in sexual or lewd conduct, and that material is also obscene. Distribution of generated child sexual abuse material is a class B sex felony or a class A sex felony if the person has been previously convicted. A person is guilty of possession of generated child sexual abuse material if they possess or accesses a computer with the intent to view the material described above. Possession of generated child sexual abuse material is a class C sex felony.

It is unknown how many additional cases will be referred to the Criminal Division if this bill were to become law. The division submits a zero fiscal note at this time and will continue to monitor the impacts of this bill to determine whether additional resources may be needed in the future.