



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Revenue

COMMISSIONER'S OFFICE

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April 27, 2026

The Honorable Andy Josephson
House Finance Committee, Co-Chair
Alaska State Legislature
State Capitol, Room 505
Juneau, AK 99801

The Honorable Neal Foster
House Finance Committee, Co-Chair
Alaska State Legislature
State Capitol, Room 511
Juneau, AK 99801

The Honorable Calvin Schrage
House Finance Committee, Co-Chair
Alaska State Legislature
State Capitol, Room 410
Juneau, AK 99801

Dear Co-Chairs Josephson, Foster, and Schrage,

The purpose of this letter is to provide you with a response regarding the request that the Department of Revenue (DOR) be available to answer questions regarding the collection of royalty in relation to House Bill 271 (HB 271), Kitchen Lights Unit Royalty Modifications. DOR has discussed this request with the Department of Natural Resources (DNR), and both departments agree that since DOR did not provide a fiscal note for HB 271 and the bill doesn't propose any tax changes, DNR would be the best department to respond to your questions. As such, DOR respectfully declines this invitation and would prefer to direct questions on DNR's fiscal note to DNR themselves. DNR are the experts who have already done modeling, and DOR does not wish to speak on their behalf.

Please let me know if I can be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Janelle L. Earls".

Janelle L. Earls
Acting Commissioner

cc: John Crowther, Commissioner-Designee, Department of Natural Resources
Jordan Shilling, Legislative Director, Office of the Governor