

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version: SB 280
Fiscal Note Number: _____
() Publish Date: _____

Identifier: SB280CS(RES)-DCCED-DCRA-04-24-26
Title: OIL & GAS PROPERTY TAX; MUNI TAX
Sponsor: RLS BY REQUEST OF THE GOVERNOR
Requester: (s) RESOURCES

Department: Department of Commerce, Community and
Economic Development
Appropriation: Community and Regional Affairs
Allocation: Community and Regional Affairs
OMB Component Number: 2879

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					
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES								
Personal Services	128.0		128.0	128.0	128.0	128.0	128.0	128.0
Travel								
Services	30.0		30.0	30.0	30.0	30.0	30.0	30.0
Commodities	10.0							
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	168.0	0.0	158.0	158.0	158.0	158.0	158.0	158.0

Fund Source (Operating Only)

1004 Gen Fund (UGF)	168.0		158.0	158.0	158.0	158.0	158.0	158.0
Total	168.0	0.0	158.0	158.0	158.0	158.0	158.0	158.0

Positions

Full-time	1.0		1.0	1.0	1.0	1.0	1.0	1.0
Part-time								
Temporary								

Change in Revenues

None								
Total	0.0	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If yes, by what date are the regulations to be adopted, amended or repealed? No

Why this fiscal note differs from previous version/comments:

The committee substitute for SB 280, version G, enhances revenue sharing through the community assistance program and creates a new community impact grant program in the department.

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Division:	Division of Community and Regional Affairs	Date:	04/24/2026
Approved By:	Hannah Lager, Administrative Services Director	Date:	04/24/26
Agency:	Department of Commerce, Community, and Economic Development		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. CSSB 280(RES)

Analysis

The committee substitute for this bill enhances municipal revenue sharing and establishes a new community impact grant program tied to the proposed Liquefied Natural Gas project. It directs Alternative Volumetric Tax (AVT) revenues to the Community Assistance Program (CAP) and creates a new impact grant fund financed by a per-mile pipeline construction fee. Modeled on the National Petroleum Reserve - Alaska grant program, the bill provides grants to communities experiencing construction or operational impacts. The division anticipates administering the CAP program with existing resources but requires one additional full-time position to support the new, ongoing impact grant program.

Should this bill become law, the division anticipates the following costs to implement and administer the new program.

Personal Services:	\$128.0	One full-time Grants Administrator Flex 1/2 located in Fairbanks.
Services:	\$30.0	Statewide and allocated core services costs for one position in FY2027 and beyond, as well as user license fees for the division's Grants Management System.
Commodities:	\$10.0	One-time set up costs equipment and space for one position in FY2027.