

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version:	CSSB 104(FIN)
Fiscal Note Number:	2
(S) Publish Date:	3/4/2026

Identifier: SB104-DOA-DMV-1-30-26
 Title: VEHICLES/BOATS: TRANSFER ON DEATH
 TITLE
 Sponsor: KAWASAKI
 Requester: (S) FINANCE

Department: Department of Administration
 Appropriation: Motor Vehicles
 Allocation: Motor Vehicles
 OMB Component Number: 2348

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								
Travel								
Services	75.0							
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	75.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

1005 GF/Prgm (DGF)	75.0							
Total	75.0	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	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 If yes, by what date are the regulations to be adopted, amended or repealed?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:

Revised fiscal note updated to SLA2026 template.
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Division:	Motor Vehicles	Date:	01/30/2026
Approved By:	Stefanie Bingham, Administrative Services Director	Date:	01/30/26
Agency:	Department of Administration		

REPORTED OUT OF
SFC 03/03/2026

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

Analysis

The proposed legislation creates a new Transfer on Death (TOD) title for a boat or vehicle for which the Division of Motor Vehicles (DMV) is required or allowed to issue a certificate of title. This allows DMV to issue a designated beneficiary a certificate of title upon death of the owner.

The current DMV titling system will need to be reprogrammed and reconfigured to allow for the addition of the "transfer on death" or "TOD" language mandated by section three of the bill. Using information from a prior reconfiguration of a similar software change, DMV estimates it will take 600 programming hours at a cost of \$125.00 per hour, for a total estimated cost of \$75,000 to implement these changes.