

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version: SB 194
Fiscal Note Number: _____
() Publish Date: _____

Identifier: SB194-DOR-CIU-5-1-26
Title: MOBILE SPORTS WAGERING; TAX
Sponsor: CRONK
Requester: (S) L&C

Department: Department of Revenue
Appropriation: Administration and Support
Allocation: Criminal Investigations Unit
OMB Component Number: 2993

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
OPERATING EXPENDITURES	FY 2027	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	0.0

Fund Source (Operating Only)

None								
Total	0.0	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? Yes
If yes, by what date are the regulations to be adopted, amended or repealed? 01/01/27

Why this fiscal note differs from previous version/comments:

Not applicable, initial version.

Note: This fiscal note assumes the effective date of the bill will be amended to January 1, 2027.

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Division:	Criminal Investigations Unit	Date:	05/01/2026
Approved By:	Janelle Earls, Acting Commissioner	Date:	05/01/26
Agency:	Department of Revenue		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. SB 194

Analysis

This bill proposes to legalize mobile sports wagering and establish a program that administers, enforces, and collects tax on the activity.

The mobile gaming is limited to wagers originating in the State of Alaska or in a state or jurisdiction approved by the Department of Revenue (Department) if there is a mobile sports gaming agreement with that state or jurisdiction. This bill proposes that the Department administer the tax and regulate the gambling activity.

The Criminal Investigations Unit (CIU) investigates taxpayer fraud and crimes within the tax programs administered by the Department. The proposed legislation creates a new taxpayer program and requires that licensees report irregular betting activity to the Department for investigation and report to the state any facts and circumstances that constitute a violation of state and federal law. The Department is unable to estimate the workload impact to the CIU at this time. It is possible the unit can investigate a limited amount of reports of fraud with existing resources. The Department will have better insight into the workload impacts after this program is established and operating.