

# Fiscal Note

State of Alaska  
2025 Legislative Session

Bill Version: HB 91  
Fiscal Note Number: \_\_\_\_\_  
( ) Publish Date: \_\_\_\_\_

Identifier: HB091-DCCED-AMCO-03-10-25  
Title: MARIJUANA: TAX/RETAIL  
STORES/REGISTRATION  
Sponsor: CARRICK  
Requester: (H) STATE AFFAIRS

Department: Department of Commerce, Community and  
Economic Development  
Appropriation: Alcohol and Marijuana Control Office  
Allocation: Alcohol and Marijuana Control Office  
OMB Component Number: 3119

## Expenditures/Revenues

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

	FY2026 Appropriation Requested	Included in Governor's FY2026 Request	Out-Year Cost Estimates				
OPERATING EXPENDITURES	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personal Services							
Travel							
Services	5.0			5.0		5.0	
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
<b>Total Operating</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>

## Fund Source (Operating Only)

1005 GF/Prgm (DGF)	5.0			5.0		5.0	
<b>Total</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>

## Positions

Full-time							
Part-time							
Temporary							

## Change in Revenues

1005 GF/Prgm (DGF)	2,132.2		(2,132.2)	2,132.2	(2,132.2)	2,132.2	(2,132.2)
<b>Total</b>	<b>2,132.2</b>	<b>0.0</b>	<b>(2,132.2)</b>	<b>2,132.2</b>	<b>(2,132.2)</b>	<b>2,132.2</b>	<b>(2,132.2)</b>

Estimated SUPPLEMENTAL (FY2025) cost: 0.0 (separate supplemental appropriation required)

Estimated CAPITAL (FY2026) 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If yes, by what date are the regulations to be adopted, amended or repealed? 04/30/26

## Why this fiscal note differs from previous version/comments:

Corrected change in revenues fund source from 1002, Federal Receipts, to 1005, General Fund/Program Receipts.

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Agency: Department of Commerce, Community, and Economic Development  
Phone: (907)269-0351  
Date: 03/10/2025  
Date: 03/10/25

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2025 LEGISLATIVE SESSION

BILL NO. HB 91

### Analysis

This legislation moves marijuana licensing registration fees from annually on June 30 of each year to biennially on June 30 of even numbered years, shifts the tax burden away from marijuana cultivators by imposing on consumers a 6% sales tax for the purchase of marijuana or marijuana products from a retail marijuana store, allows for retail marijuana stores to transfer or sell marijuana to marijuana cultivation facilities and marijuana product manufacturing facilities, and changes the requirements of a marijuana cultivator to track marijuana plants.

The Alcohol and Marijuana Control Office's (AMCO) annual budget for marijuana activities is \$2,132.2 in FY2026. Annual new marijuana revenue collections in FY2024 were \$3,034.3. Beginning in FY2026, all revenues not expended in a fiscal year carry forward to the next year.

Moving to biennial licensing will require AMCO to adjust fees on a biennial basis to cover two years of operations. The fee amount per licensee is expected to increase in FY2026 to cover the biennial costs, but annualized costs per licensee are anticipated to be reduced over the biennial period because AMCO currently collects more revenue than is required for program operations. Changes to revenue shown in this fiscal note are estimated based on the budgeted amount for marijuana regulation in FY2026. Actual changes in revenue and fee changes will not be known until the fee analysis is completed in FY2026.

AMCO will complete a regulations project to set fees for FY2026, and every two years thereafter. \$5.0 is required for legal costs to review regulations and publications and printing costs for public notice requirements.