

# FISCAL NOTE

**STATE OF ALASKA  
2011 LEGISLATIVE SESSION**

Fiscal Note Number	3
Bill Version	<u>CSSB 23(FIN)</u>
() Publish Date	_____

Identifier (file name)	SB23 Leg Audit	Dept. Affected	Legislature
Title	Film Production Tax Credit	Appropriation	Budget and Audit Committee
		Allocation	Legislative Audit Division
Sponsor	Senator Ellis		
Requester	House Labor and Commerce Committee	OMB Component Number	773

**Expenditures/Revenues** (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	Appropriation Required	Information					
		FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>OPERATING EXPENDITURES</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Personal Services	0.0		0.0	0.0	0.0	0.0	0.0
Travel	0.0		0.0	0.0	0.0	0.0	0.0
Services	0.0		0.0	0.0	0.0	0.0	0.0
Commodities	0.0		0.0	0.0	0.0	0.0	0.0
Capital Outlay							
Grants							
Miscellaneous							
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>CAPITAL EXPENDITURES</b>							
<b>CHANGE IN REVENUES</b>							

FUND SOURCE (Thousands of Dollars)							
1002 Federal Receipts							
1003 GF Match							
1004 GF	0.0		0.0	0.0	0.0	0.0	0.0
1005 GF/Program Receipts							
1037 GF/Mental Health							
Other (please identify)							
<b>TOTAL</b>	<b>0.0</b>						

Estimate of any current year (FY2011) cost \_\_\_\_\_

**POSITIONS**

Full-time	0.0	0	0
Part-time			
Temporary			

**Why this fiscal note differs from previous version (if initial version, please note as such)**

CSSB 23(FIN) would add an audit requirement for the film production tax credit. Statutorily required audits have priority over those requested by individual legislators. So the addition of this audit requirement would not increase annual audit costs however it would potentially delay individually requested audits.

Prepared by	Pat Davidson
Division	Legislative Audit Division
Approved by	Pat Davidson
	Legislative Audit Division

Phone 465-3814	4/4/11 12:00 AM
Date/Time	Date 4/4/2011

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**BILL NO. CSSB 23(FIN)**

**Analysis**

