

# Fiscal Note

State of Alaska  
2025 Legislative Session

Bill Version: HB 145  
Fiscal Note Number: \_\_\_\_\_  
( ) Publish Date: \_\_\_\_\_

Identifier: HB145-DOR-CIU-5-9-25  
Title: MOBILE SPORTS WAGERING; TAX  
Sponsor: NELSON  
Requester: (H)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)

	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							
Commodities							
Capital Outlay							
Grants & Benefits							
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>

## Fund Source (Operating Only)

None							
<b>Total</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>

## Positions

Full-time							
Part-time							
Temporary							

## Change in Revenues

None							
<b>Total</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>

**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If yes, by what date are the regulations to be adopted, amended or repealed? 01/01/26

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

Not applicable, initial version.

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Agency: Department of Revenue  
Phone: (907)269-1073  
Date: 05/09/2025  
Date: 05/09/25

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2025 LEGISLATIVE SESSION

BILL NO. HB145

### 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.