

# Fiscal Note

State of Alaska  
2026 Legislative Session

Bill Version: HB 47  
Fiscal Note Number: \_\_\_\_\_  
( ) Publish Date: \_\_\_\_\_

Identifier: HB047CS(CRA)-LAW-CJL-01-23-26  
Title: GENERATED OBSCENE CHLD SEX ABUSE  
MATERIAL  
Sponsor: VANCE  
Requester: (H) Judiciary

Department: Department of Law  
Appropriation: Criminal Division  
Allocation: Criminal Justice Litigation  
OMB Component Number: 2202

## 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				
OPERATING EXPENDITURES	FY 2027	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
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 (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If yes, by what date are the regulations to be adopted, amended or repealed?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:

Updated from SLA2025 to SLA2026 template.

Prepared By:	Kathryn Fritz, Budget Analyst 3	Phone:	(907)465-4049
Division:	Administrative Services Division	Date:	01/23/2026 12:00 PM
Approved By:	Amber LeBlanc, Administrative Services Director	Date:	01/23/26
Agency:	Department of Law		

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2026 LEGISLATIVE SESSION

BILL NO. HB047

### Analysis

HB 47 establishes the new crimes of distribution of generated child sexual abuse material and possession of generated child sexual abuse material. A person is guilty of distribution of child sexual abuse material, generally, if they distribute material that depicts a child under the age of 18 engaging in sexual or lewd conduct, and that material is also obscene. Distribution of generated child sexual abuse material is a class B sex felony or a class A sex felony if the person has been previously convicted. A person is guilty of possession of generated child sexual abuse material if they possess or accesses a computer with the intent to view the material described above. Possession of generated child sexual abuse material is a class C sex felony.

It is unknown how many additional cases will be referred to the Criminal Division if this bill were to become law. The division submits a zero fiscal note at this time and will continue to monitor the impacts of this bill to determine whether additional resources may be needed in the future.