

**Highlights of Significant Changes**  
(FY05 to FY15 Governor's Request)

	A	B	C	D	E	F	G	H	I	J	K
1	<b>DEPARTMENT OF REVENUE</b>										
2											
3	<b>FY</b>	<b>Approp</b>	<b>Alloc</b>	<b>Formula/ NonForm</b>	<b>Category</b>	<b>Description</b>	<b>GF</b>	<b>Other</b>	<b>Fed</b>	<b>Total Funds</b>	<b>Notes</b>
4	FY06	Taxation & Treasury	Tax Division			Tobacco Tax Enforcement	778.9			778.9	SB 1001 passed during the FY04 Special Legislative Session and increased the cigarette tax rate from \$1.00 per pack to \$1.60 per pack effective January 1, 2005; with subsequent increases up to \$2.00 per pack on July 1, 2007. Funding was added in the Tax Division to support additional cigarette tax stamp enforcement, which includes <b>six new enforcement and audit positions</b> and contractual costs for services provided by the Department of Public Safety.
5	FY06	Taxation & Treasury	Tax Division			Corporate Audit Program Revitalization	748.6			748.6	Funding for the first year of a five-year plan to increase tax revenues from corporate income tax. Additional funding will allow the Tax Division to: -- hire and train auditor positions; -- engage experts to identify and target strategies and opportunities targeting non-Alaskan corporations; -- coordinate with other state and federal agencies to identify and correct non-filers, abusive tax shelters, and common revenue recovery opportunities; and, -- fill all positions in the Oil and Gas Production tax and fisheries tax enforcement supported by audit staff.
17	FY08	Taxation & Treasury	Tax Division		Oil & Gas	Implementation of Petroleum Production Tax (PPT)	1,367.8			1,367.8	Funding was appropriated for <b>nine new PFT audit staff</b> - 1 Oil & Gas Specialist; 3 Oil & Gas Revenue Auditor IV; 4 Oil & Gas Revenue Auditor III and 1 Tax Technician. Positions were added to meet additional audit responsibilities inherent to the net profits tax on oil and gas producers.
18	FY08	Taxation & Treasury	Tax Division			Implementation of Cruise Ship Initiative	625.0			625.0	Funding was appropriated for <b>six new PFT excise audit staff</b> - 4 Tax Auditors and 2 Tax Technicians and associated travel, contractual, supplies and equipment to implement the cruise ship excise tax.
19	FY08	Taxation & Treasury	Tax Division		Market Based Salary Increase	Tax Auditor Salary Increases	490.0			490.0	As a result of a Market Based Pay analysis, the salaries for 34 audit positions were increased by two state payroll ranges.
20	FY08	Taxation & Treasury	Tax Division			Maximum allowable refund for capital expenditures and lease bids to eligible companies per AS 43.55.023(f), Ch 28, Sec 21(c)	25,000.0			25,000.0	Tax credit estimated for FY08 - One-time funding.
24	FY09	Taxation & Treasury	Tax Division		Oil & Gas	New Programmer Analyst V for oil and gas production tax database system CH 1, SSSLA 2007 (HB 2001 ACES)	120.9			120.9	<b>Added 1 PFT position</b>
32	FY09-FY10	Taxation & Treasury	Tax Division		Oil & Gas	Audit Master positions CH 1, SSSLA 2007 (HB 2001 ACES)	800.0			800.0	The fiscal note for HB 2001 added <b>four exempt PFT Senior Level Audit Master positions</b> with extensive industry oil and gas auditing experience, as well as, contractual funding for audit assistance equal to 3 auditors and travel related to training them. <b>FY09</b> - The legislature approved \$600.0 of the requested \$800.0 for the four positions, in anticipation of recruitment difficulty. <b>FY10</b> - The legislature appropriated the remaining \$200.0 to fully fund the four new positions.
33	FY09-FY10	Taxation & Treasury	Tax Division		Oil & Gas	Contractual Audit Assistance during transition to Audit Masters CH 1, SSSLA 2007 (HB 2001 ACES)	810.0			810.0	The fiscal note for HB 2001 added four exempt Senior Level Audit Master positions with extensive industry oil and gas auditing experience, as well as, contractual funding for audit assistance equal to 3 auditors and travel related to training them. FY09 - The legislature approved \$540.0 of the requested \$1,013.2 as a One-time increment. This was equal to two auditors and 30% of overhead for travel related costs. FY10 - The legislature appropriated \$270.0 as a One-time increment to continue a portion of the funding for contractual audit assistance during the transition to the Audit Masters.
34	FY11	Taxation & Treasury	Tax Division		Oil & Gas	Establish an Alaska Gasline Inducement Act (AGIA) Information Reporting System	250.0			250.0	

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35	FY11	Taxation & Treasury	Tax Division		Oil & Gas	Gasline & Production Tax Analysis	400.0			400.0	Funding and <b>two new PFT exempt positions</b> to provide expert level commercial analysis on gas and gasoline tax issues.
56	FY14	Taxation & Treasury	Tax Division			Executive Director position for the Film Office	70.0			70.0	Department originally requested \$148.0 in the Gov Request <b>1 PFT position</b>
57	FY14	Taxation & Treasury	Tax Division			Funding for two Film Office positions transferred from DCCED to DOR	198.0			198.0	Ch 51, SLA 12 (SB 23) directed DCCED to transfer existing positions in the Film Office to the DOR. Two positions were transferred from DCCED to DOR in the FY14 Adj Base. However, because SB 23 also established a new film production promotion program in DCCED, the dept retained the funding for the two positions in the FY14 Governor's requested budget. The legislature added \$198.0 UGF within the Tax Division to fund the two positions that were transferred.
58	FY14	Taxation & Treasury	Tax Division			Establish an Audit Master position and an Oil & Gas Revenue Auditor position	279.0			279.0	Department originally requested \$372.0 in the Gov Request <b>2 PFT positions</b>