

Fiscal Note

State of Alaska
2014 Legislative Session

Bill Version: CSHB 306(FIN)
Fiscal Note Number: 6
(H) Publish Date: 3/24/14

Identifier: HB 306 - Leg.Finance
Title: EVAL. INDIRECT EXPENDITURES; TAX
CREDITS
Sponsor: THOMPSON
Requester: House Finance

Department: Alaska Legislature
Appropriation: Budget and Audit Committee
Allocation: Legislative Finance
OMB Component Number: 774

Expenditures/Revenues

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

(Thousands of Dollars)

	FY2015 Appropriation Requested	Included in Governor's FY2015 Request	Out-Year Cost Estimates				
OPERATING EXPENDITURES	FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Personal Services							
Travel							
Services	25.0			25.0		25.0	
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	25.0	0.0	0.0	25.0	0.0	25.0	0.0

Fund Source (Operating Only)

1004 Gen Fund	25.0			25.0		25.0	
Total	25.0	0.0	0.0	25.0	0.0	25.0	0.0

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues							
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Estimated SUPPLEMENTAL (FY2014) cost: 0.0 (separate supplemental appropriation required)
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY2015) cost: 0.0 (separate capital appropriation required)
(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If yes, by what date are the regulations to be adopted, amended or repealed?

Why this fiscal note differs from previous version:

initial version

Prepared By: David Teal
Division: Legislative Finance Division
Approved By: David Teal
Agency: Legislative Finance Division
Phone: (907)465-3002
Date: 02/22/2014 12:00 PM
Date: 02/22/14

FISCAL NOTE ANALYSIS #6

STATE OF ALASKA
2014 LEGISLATIVE SESSION

BILL NO. CSHB 306(FIN)

Analysis

This bill :

- 1) requires the Department of Revenue to report indirect expenditures as they relate to the duties of state agencies ;
- 2) requires the Legislative Finance Division to analyze certain indirect expenditures ;
- 3) relates to lapse dates for appropriations for capital projects;
- 4) repeals certain statutes authorizing indirect expenditures; and
- 5) provides for an effective date.

Every year, the Legislative Finance Division shall analyze the indirect expenditure report provided by the Department of Revenue and deliver a report to the co- chairs of the finance committees in each house of the legislature. The report will be due no later than the first legislative day of each first regular session beginning with 2015.

The first review shall occur in the calendar year set out after each agency's name as follows, and subsequent reviews of each agency shall occur every six years:

- (1) Department of Commerce, Community, and Economic Development, 2015;
- (2) Department of Fish and Game, 2015;
- (3) Department of Health and Social Services, 2015;
- (4) Department of Labor and Workforce Development, 2015;
- (5) Department of Revenue, 2015;
- (6) Alaska Court System, 2017;
- (7) Department of Administration, 2017;
- (8) Department of Education and Early Development, 2017;
- (9) Department of Environmental Conservation, 2017;
- (10) Department of Natural Resources, 2017;
- (11) Department of Transportation and Public Facilities, 2017;
- (12) all remaining agencies, 2019.

The bill limits the period of analysis to approximately two weeks. Because the period of analysis coincides with the period for reviewing the Governor's budget, this fiscal note assumes that analysis will be limited to a brief assessment of the cost of each indirect expenditure versus economic impacts, and that the analyses will require contractual services.