

SENATE JOURNAL SUPPLEMENT

March 20, 1986

THURSDAY

No. 59

FISCAL NOTE

CSSB
369
(C&R)

REQUEST

Bill/Resolution No.: CSSB 369 (C&R)
 Title: An Act relating to fiscal notes for legislation affecting a municipality.
 Sponsor: Senate C&R Committee
 Requestor: Senate C&R Committee
 Date of Request: _____

FISCAL DETAIL

Agency Affected: Community & Regional Aff
 BRU: Local Government Assistance

 Components: Statewide Assistance

EXPENDITURES/REVENUES : (Thousands of Dollars)

OPERATING	FY 86	FY 87	FY 88	FY 89	FY 90	FY 91
PERSONAL SERVICES		62.4	62.4	64.3	64.3	66.2
TRAVEL		1.0	1.0	1.1	1.1	1.1
CONTRACTUAL		3.5	3.6	3.7	3.8	3.9
SUPPLIES		.4	.4	.4	.4	.5
EQUIPMENT		7.5	-0-	-0-	-0-	-0-
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING		74.8	67.4	69.5	69.6	71.7

CAPITAL						
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REVENUE						
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FUNDING : (Thousands of Dollars)

GENERAL FUND		74.8	67.4	69.5	69.6	71.7
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS :

FULL-TIME		1	1	1	1	1
PART-TIME		1	1	1	1	1
TEMPORARY						

Prepared by: Doug Griffin, Deputy Director Phone: 465-4750
 Division: Municipal & Regional Assistance Date: 03/18/86

Approved by Commissioner: Emil Notti Date: 3/18/86
 Agency: Community & Regional Affairs

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ANALYSIS

This fiscal note recognizes there is a degree of uncertainty regarding the impact of this bill; however, it is a conservative estimate of staff and support requirements. It is also anticipated that this Department will receive requests from other Departments and agencies for municipal information to assist them in doing their fiscal notes. Personal Services is increased 3% every other year, while other areas are adjusted for inflation at an annual rate of 4%. In order to accomplish this task with this limited staff, it is envisioned that a complete data base will be maintained on a powerful personal computer to reflect municipal services and financial information. During the interim, the Research Analyst would be responsible for maintaining and updating this data base. Ultimately, a municipal model may be developed to allow more precise and rapid fiscal note preparation.

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No. 59

CSSB
387
(FIN)

Revision Date : _____

REQUEST

Bill/Resolution No. : CSSB 387 in
Title : An Act Relating to Taxation
of Watercraft Motor Fuel

Sponsor : Sen. Bennett
Requestor : Senate Finance
Date of Request : March 1986

FISCAL DETAIL

Agency Affected : Revenue
BRU : _____

Components : _____

EXPENDITURES/REVENUES : (Thousands of Dollars)

OPERATING	FY 86	FY 87	FY 88	FY 89	FY 90	FY 91
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING						
CAPITAL						
REVENUE	(1,000.0)	(3,000.0)	(3,000.0)	(3,000.0)	(3,000.0)	(3,000.0)

FUNDING : (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS :

FULL-TIME						
PART-TIME						
TEMPORARY						

ANALYSIS : Attach a separate page if necessary

Attached

DRT

Prepared by : David Tonkovich
Division : Revenue/Research

Phone : 465-2173
Date : March 3, 1986

Approved by Commissioner : [Signature]
Agency : _____

Date : 3/2/86

CSSB
387
(FIN)

Analysis:

This note estimates marine fuel tax potentially collectable on fuel purchased out-of-state but used in Alaska waters. These estimates have not been built into official revenue estimates as many returns for this usage are in appeal status.

The estimate contained in this note was prepared by dividing potential collections into two parts:

1. Revenues from users whose tax liability could be estimated from data on the number of trips, average fuel consumption and time in Alaska waters. Also, for several of these users a full year return was available. This part of the estimate covered these major users:

Tankers into and out of Valdez

Cruiseships in Southeast Alaska

Several large common carriers serving Southcentral Alaska

Several carriers distributing petroleum products for local use.

Our estimate for these users is \$2 million annually.

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2. Revenues for remaining users. This tax liability is more difficult to estimate because of the diversity of users and the fact that available returns cover only part of the year. This estimate would cover many of the common and contract carriers, freighters hauling raw materials and semi-finished products such as LNG, fish processors and a variety of other users.

Our estimate for these users is \$1 million. Because of the number of users involved this estimate is probably conservative.

Note: The relatively low return in FY 86 reflects the fact that many returns are in appeal and may not be resolved this fiscal year.

