

FISCAL NOTE

No. 3

**STATE OF ALASKA
2000 LEGISLATIVE SESSION**

Bill Version: SB 38

(S) Publish Date: 3-30-00

Revision Date/Time (Note if correction) March 24, 2000 - Noon Dept. Affected Revenue
 Title Oil & Gas Audits BRU Revenue Operations
 Component Tax Division

Sponsor Senate Rules
 Requester Senate Resources Component No. 115

Expenditures/Revenues (Thousands of Dollars)

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

| OPERATING EXPENDITURES | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Personal Services | (230.9) | (230.9) | (230.9) | (230.9) | (230.9) | (230.9) |
| Travel | (2.5) | (2.5) | (2.5) | (2.5) | (2.5) | (2.5) |
| Contractual | | | | | | |
| Supplies | | | | | | |
| Equipment | | | | | | |
| Land & Structures | | | | | | |
| Grants & Claims | | | | | | |
| Miscellaneous | | | | | | |
| TOTAL OPERATING | (233.4) | (233.4) | (233.4) | (233.4) | (233.4) | (233.4) |

CAPITAL EXPENDITURES

CHANGE IN REVENUES ()

FUND SOURCE (Thousands of Dollars)

| | | | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1002 Federal Receipts | | | | | | |
| 1003 GF Match | | | | | | |
| 1004 GF | | | | | | |
| 1005 GF/Program Receipts | | | | | | |
| 1037 GF/Mental Health | | | | | | |
| Other (Permanent Fund receipts) | (233.4) | (233.4) | (233.4) | (233.4) | (233.4) | (233.4) |
| TOTAL | (233.4) | (233.4) | (233.4) | (233.4) | (233.4) | (233.4) |

Estimate of any current year (FY2000) cost: _____

POSITIONS

| | | | | | | |
|-----------|----|----|----|----|----|----|
| Full-time | -3 | -3 | -3 | -3 | -3 | -3 |
| Part-time | | | | | | |
| Temporary | | | | | | |

ANALYSIS: (Attach a separate page if necessary)

This bill transfers from DOR to DNR the responsibilities and authority for auditing reports and payments relating to revenue under oil and gas contracts, agreements and leases. This function is performed by three DOR positions that would be transferred from DOR to DNR.

The DOR positions had been funded with General Fund money but the Legislature in 1999 changed the funding source starting with the FY 2000 budget to Permanent Fund Receipts.

Prepared by: Dan Dickinson, Director Phone 269-1033
 Division Tax Division Date/Time 3/24/00 12:00 AM
 Approved by: Commissioner Wilson Condon Date 03/24/2000
 Agency Department of Revenue

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