

# FISCAL NOTE

STATE OF ALASKA  
2000 LEGISLATIVE SESSION

No. 3  
Bill Version: CSSB 308(FIN)  
(S) Publish Date: 4-20-00

Revision Date/Time (Note if correction)		Dept. Affected	Revenue
Title	<u>Commercial Passenger Vessel Excise Tax</u>	BRU	<u>Revenue Operations</u>
Sponsor	<u>Senate Resources Committee</u>	Component	<u>Income and Excise Audit</u>
Requester	<u>(S) Finance</u>	Component Serial No.	<u>113</u>

**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	11.0	11.0	11.0	11.0	11.0	11.0
Travel	0.0	0.0	0.0	0.0	0.0	0.0
Contractual	0.5	0.5	0.5	0.5	0.5	0.5
Supplies	0.5	0.5	0.5	0.5	0.5	0.5
Equipment						
Land & Structures						
Grants & Claims						
Miscellaneous						
<b>TOTAL OPERATING</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>

<b>CAPITAL EXPENDITURES</b>						
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<b>CHANGE IN REVENUES ( )</b>	31,600.0	31,600.0	31,600.0	31,600.0	31,600.0	31,600.0
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**FUND SOURCE** (Thousands of Dollars)

FUND SOURCE	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
1002 Federal Receipts						
1003 GF Match						
1004 GF	12.0	12.0	12.0	12.0	12.0	12.0
1005 GF/Program Receipts						
1037 GF/Mental Health						
Other (Specify Type)						
<b>TOTAL</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>

Estimate of current year (FY00) cost: 0.0

**POSITIONS**

Full-time	0.25	0.25	0.25	0.25	0.25	0.25
Part-time						
Temporary						

**ANALYSIS:** This analysis is limited to Section 1 (excise tax section).  
**Revenue Estimate:** Assumes 632,000 passengers (estimate of the number of cruise ship visitors to Juneau from the Juneau Visitors Bureau) @ \$50 a head. We have not adjusted this estimate for commercial passenger vessels with less than 50 berths. However, we also did not adjust for commercial passenger vessels that do not stop in Juneau.  
**Revenue Sharing:** Approximately \$11,060,000 would be shared. This assumes that on average there are 3.5 ports of call (632,000 passengers x \$5.00 per passenger x 3.5 ports of call).  
**Remainder:** After sharing there would be \$20,540,000 remaining.  
**Costs:** One quarter of a tax technician III position (\$43,800 per year) and contractual and supplies.  
**Caution:** No provision has been made for any change in the number of passengers as a result of this bill or any other changes in the visitor industry. Because such cost estimates would be highly speculative, we did not include the potential costs of audits or appeals.

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Division	<u>Income and Excise Audit</u>	Date/Time	<u>April 20, 2000</u>
Approved by		Date	<u>April 20, 2000</u>
Commissioner		<u>Wilson L. Condon</u>	
Agency	<u>Department of Revenue</u>		

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