

FISCAL NOTE

STATE OF ALASKA
2002 LEGISLATIVE SESSION

Fiscal Note Number: 1
 Bill Version: HB 412
 (H) Publish Date: 2/13/02

Revision Date/Time (Note if correction): _____ Dept. Affected: Revenue
 Title: Cruise Ship Passenger Tax BRU: Revenue Operations
 Component: Tax Division
 Sponsor: Rules Committee
 Requester: Governor Component Number: 2476

Expenditures/Revenues (Thousands of Dollars)

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

OPERATING EXPENDITURES	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Personal Services	62.1	31.1	31.1	31.1	31.1	31.1
Travel	4.0	4.0	4.0	4.0	4.0	4.0
Contractual	11.5	8.0	8.0	8.0	8.0	8.0
Supplies	1.0	1.0	1.0	1.0	1.0	1.0
Equipment	3.0					
Land & Structures						
Grants & Claims						
Miscellaneous						
TOTAL OPERATING	81.6	44.1	44.1	44.1	44.1	44.1

CAPITAL EXPENDITURES						
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CHANGE IN REVENUES (increase)	8,040.0	20,010.0	20,010.0	20,010.0	20,010.0	20,010.0
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FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF	81.6	44.1	44.1	44.1	44.1	44.1
1005 GF/Program Receipts						
1037 GF/Mental Health						
Other (Specify Type)						
TOTAL	81.6	44.1	44.1	44.1	44.1	44.1

Estimate of any current year (FY2002) cost: 0.0

Check this box (X) if funding for this bill is included in the Governor's FY 2002 budget proposal:

POSITIONS

Full-time	1	1	1	1	1	1
Part-time						
Temporary						

ANALYSIS: (Attach a separate page if necessary)

Revenue Estimate: Assumes 667,000 passengers @ \$30 per person (estimate of the number of 2001 cruise ship visitors to Juneau from the Juneau Visitors Bureau, which we believe covers almost all of the cruise visitors to Alaska). FY 2003 reflects the collection of only two months of revenue because of the January 1, 2003 effective date (we assume collection for May and June 2003 passenger visits).

Costs: The cost of one Revenue Auditor III in FY03 is to cover the costs of drafting forms, regulations and procedures, programming and return processing. We assume that in subsequent years the equivalent of one-half of a Revenue Auditor III will cover return and payment processing, audit, appeals and form, regulation and program maintenance.

Prepared by: Brett Fried, Economist & Chuck Harlamert, Revenue Audit Supv. Phone 465-3682
 Division: Tax Division Date/Time 02/11/2002 10 a.m.
 Approved by: Larry Persily, Deputy Commissioner Date 02/11/2002
 Agency: Department of Revenue