

FISCAL NOTE

STATE OF ALASKA
2004 LEGISLATIVE SESSION

Fiscal Note Number: 1
 Bill Version: CSHB 236(W&M)
 (H) Publish Date: 3/18/04

Revision Date/Time (Note if correction): _____ Department: **Labor and Workforce Development**
 Title: Employment Tax for Education RDU: **Employment Security Division**
 Component: **Unemployment Insurance**
 Sponsor: Representative Wilson
 Requester: House W&M Component Number: 2276

Expenditures/Revenues (Thousands of Dollars)

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

OPERATING EXPENDITURES	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Personal Services						
Travel						
Contractual						
Supplies						
Equipment						
Land & Structures						
Grants & Claims						
Miscellaneous						
TOTAL OPERATING	* 0.0	* 0.0	* 0.0	* 0.0	* 0.0	* 0.0

CAPITAL EXPENDITURES						
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CHANGE IN REVENUES ()						
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FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1037 GF/Mental Health						
Other (Specify Type--Do not abbreviate)						
TOTAL	* 0.0	* 0.0	* 0.0	* 0.0	* 0.0	* 0.0

Estimate of any current year (FY2004) cost: None

Mark this box (X) if funding for this bill is included in the Governor's FY 2005 budget proposal:

POSITIONS

Full-time						
Part-time						
Temporary						

ANALYSIS: (Attach a separate page if necessary)

* Indeterminate Fiscal Note - See Attached Analysis.

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 Division: Employment Security Division
 Approved by: Greg O'Claray, Commissioner
 Agency: Department of Labor and Workforce Development

Phone: 465-5933
 Date/Time: 3/16/04 4:18 PM
 Date: 3/16/2004

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ANALYSIS: (continued)

The Department of Labor and Workforce Development is submitting an indeterminate fiscal note at this time. Once the details for implementation of the legislation are worked out, the department can provide a more comprehensive cost analysis in cooperation with the Department of Revenue.

Federal grant money may only be used to collect Unemployment Insurance (UI) tax, so all design, programming and ongoing costs for the state 'employment' tax program would be from state general funds.

If the Department of Labor and Workforce Development were to implement and administer this tax it would have to be in accordance with a United States Department of Labor approved cost allocation method.