

# FISCAL NOTE

**STATE OF ALASKA**  
**2003 LEGISLATIVE SESSION**

Fiscal Note Number: 1  
 Bill Version: CSSB 82(L&C)  
 (S) Publish Date: 3/31/03

Revision Date/Time (Note if correction): \_\_\_\_\_ Dept. Affected: Revenue  
 Title Alcoholic Beverage Tax for Wine BRU Revenue Operations  
and Others Component Tax Division  
 Sponsor Senator Gary Stevens  
 Requester Senate Finance Committee Component No. 2476

**Expenditures/Revenues** (Thousands of Dollars)

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

OPERATING EXPENDITURES	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Personal Services						
Travel						
Contractual						
Supplies						
Equipment						
Land & Structures						
Grants & Claims						
Miscellaneous						
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>CAPITAL EXPENDITURES</b>						
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<b>CHANGE IN REVENUES ( )</b>	<b>(18.6)</b>	<b>(18.6)</b>	<b>(18.6)</b>	<b>(18.6)</b>	<b>(18.6)</b>	<b>(18.6)</b>
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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)						
<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Estimate of any current year (FY2003) cost: 0.0

Check this box (X) if funding for this bill is included in the Governor's FY 2004 budget proposal:

**POSITIONS**

Full-time						
Part-time						
Temporary						

**ANALYSIS:** (Attach a separate page if necessary)

This legislation would exempt from the state excise tax on alcoholic beverages a small amount of wine per taxpayer per year (importer or in-state producer). The intent is to assist small in-state wineries.

The Department estimates the tax revenue loss to the state at \$18,600 per year, based on the following assumptions:

- 1) Estimated revenue reduction based on returns received for the 2002 tax year.
- 2) No increase in the number of taxpayers is projected.
- 3) Effective date of the first annual exclusion is July 1, 2003.

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 Division Tax Division Date/Time 3/29/03 8:31 AM  
 Approved by: Larry Persily, Deputy Commissioner Date 3/29/2003  
 Agency Department of Revenue