

FISCAL NOTE

STATE OF ALASKA
2003 LEGISLATIVE SESSION

Fiscal Note Number: 2
 Bill Version: SB 168
 (S) Publish Date: 4/28/03

Revision Date/Time (Note if correction): _____ Dept. Affected: Law
 Title " . . . relating to issuance and revocation of BRU Criminal Division; Civil Division
licenses . . . cigarettes and tobacco products . . ." Component 1st-4th Judicial Districts; Criminal
 Sponsor Senate Labor and Commerce Committee Appeals/Special Lit; Commercial
 Requester Senate Labor and Commerce Committee Component No. 2198-99;2201/03/61/79/11

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						
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 (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 bill is intended to aid in the enforcement of the tobacco tax by requiring a tax stamp be applied to every pack of cigarettes sold in Alaska to show that the tax was paid. Unstamped cigarettes could be seized and destroyed by state enforcement personnel. The bill also allows the imposition of significant civil penalties and criminal liability upon violators. In addition, the bill would make several changes to improve the tobacco product licensing statutes.

The Department of Law's Civil Division would be responsible for providing legal assistance to the Department of Revenue when it seeks civil penalties for violations of this bill, and in defending the department's decisions to revoke a merchant's deferred payment rights. The Criminal Division would be responsible for any criminal prosecutions arising out of violations of this act. We anticipate, however, that the additional responsibilities would not cause a significant enough increase in Law's workload to warrant an increased appropriation.

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 Division: Attorney General's Office Date/Time 4/15/03 9:03 AM
 Approved by: Kathryn Daughetee for Gregg D. Renkes, Attorney General Date 4/15/2003
 Agency: Department of Law