

# FISCAL NOTE

**STATE OF ALASKA**  
**2011 LEGISLATIVE SESSION**

Fiscal Note Number 3  
 Bill Version HCS CSSB 23(L&C)  
 (H) Publish Date 4/14/11

Identifier (file name) SB23 Leg Audit Dept. Affected Legislature  
 Title Film Production Tax Credit Appropriation Budget and Audit Committee  
 Allocation Legislative Audit Division  
 Sponsor Senator Ellis  
 Requester House Labor and Commerce Committee OMB Component Number 773

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

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

	Appropriation Required	Information						
		FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>OPERATING EXPENDITURES</b>								
Personal Services	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Travel	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Services	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Commodities	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Capital Outlay								
Grants								
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>0.0</b>	<b>0.0</b>

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

1002 Federal Receipts								
1003 GF Match								
1004 GF	0.0		0.0	0.0	0.0	0.0	0.0	0.0
1005 GF/Program Receipts								
1037 GF/Mental Health								
Other (please identify)								
<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>	<b>0.0</b>	<b>0.0</b>

Estimate of any current year (FY2011) cost \_\_\_\_\_

**POSITIONS**

Full-time	0.0		0	0	0	0	0
Part-time							
Temporary							

**Why this fiscal note differs from previous version (if initial version, please note as such)**

**CSSB 23(FIN) would add an audit requirement for the film production tax credit. Statutorily required audits have priority over those requested by individual legislators. So the addition of this audit requirement would not increase annual audit costs however it would potentially delay individually requested audits.**

Prepared by Pat Davidson  
 Division Legislative Audit Division  
 Approved by Pat Davidson  
Legislative Audit Division

Phone 465-3814  
 Date/Time 4/11 12:00 AM  
 Date 4/4/2011

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**Analysis**

