

FISCAL NOTE

STATE OF ALASKA
2012 LEGISLATIVE SESSION

Bill Version HCS CSSB 23(FIN)
Fiscal Note Number 4
(H) Publish Date 4/14/2012

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.

	FY13 Appropriation Requested	Included in Governor's FY13 Request	Out-Year Cost Estimates				
			FY14	FY15	FY16	FY17	FY18
OPERATING EXPENDITURES	FY13	FY13	FY14	FY15	FY16	FY17	FY18
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants, Benefits							
Miscellaneous							
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	#REF!							
1037	#REF!							
1178	#REF!							
TOTAL		0.0	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS							
Full-time	0	0	0	0	0	0	0
Part-time							
Temporary							

CHANGE IN REVENUES							
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Estimated SUPPLEMENTAL (FY12) operating costs 0.0 (separate supplemental appropriation required, discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY13) costs 0.0 (separate capital appropriation required, discuss reasons and fund source(s) in analysis section)

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

Updated to reflect the upcoming fiscal year.

Prepared by Kris Curtis
Division Legislative Audit Division
Approved by Kris Curtis
Legislative Audit Division

Phone 465-4199
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Date 2/18/2012

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BILL NO. HCS CSSB 23(FIN)

Analysis

HCS CSSB 23(L&C) 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.