

# FISCAL NOTE

**STATE OF ALASKA**  
**2012 LEGISLATIVE SESSION**

Bill Version CSSB 223(CRA)  
 Fiscal Note Number 1  
 (S) Publish Date 4/4/12

Identifier (file name) SB223-DOR-TAX-03-12-12 Dept. Affected Revenue  
 Title Tax Credit: Contr. To Homeless Appropriation Taxation and Treasury  
 Allocation Tax  
 Sponsor Senate Community & Regional Affairs  
 Requester Senate Community & Regional Affairs OMB Component Number 2476

**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					
			FY13	FY14	FY15	FY16	FY17	FY18
<b>OPERATING EXPENDITURES</b>								
Personal Services								
Travel								
Services								
Commodities								
Capital Outlay								
Grants, Benefits								
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>

**FUND SOURCE** (Thousands of Dollars)

1002	Federal Receipts							
1003	GF Match							
1004	GF							
1005	GF/Prgm (DGF)							
1037	GF/MH (UGF)							
1178	temp code (UGF)							
<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>

**POSITIONS**

Full-time								
Part-time								
Temporary								

<b>CHANGE IN REVENUES</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>
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**Estimated SUPPLEMENTAL (FY12) operating costs** \_\_\_\_\_ (separate supplemental appropriation required)  
 (discuss reasons and fund source(s) in analysis section)

**Estimated CAPITAL (FY13) costs** \_\_\_\_\_ (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)**

Initial fiscal note.

Prepared by Johanna Bales, Deputy Director  
 Division Tax  
 Approved by Alicia Egan, Legislative Liaison  
Department of Revenue

Phone 907-269-6628  
 Date/Time 03/12/2012; 9:25 am  
 Date 3/12/2012

**FISCAL NOTE #1**

**STATE OF ALASKA  
2012 LEGISLATIVE SESSION**

**BILL NO. CSSB 223(CRA)**

**Analysis**

**Bill Language:**

This bill would allow corporations that make a contribution to a nonprofit agency that provides an emergency shelter for the homeless or a facility for alcohol or drug detoxification a credit of up to \$200,000 each year against its Alaska corporate income tax liability. The credit is not refundable or transferrable and may not be carried forward to a subsequent tax year. The amount claimed as a credit may not also be taken as a deduction in the calculation of Alaska taxable income.

This bill does not specify an effective date.

**Revenues:**

The department is unable to determine the amount of credits for contributions to a homeless shelter or detoxification facility which may be claimed by taxpayers as the department has no information about the amount of contributions that are currently being made or might be made by corporations to these types of facilities. Therefore, the department has no basis with which to formulate an estimated effect on revenues.

**Expenditures:**

The department can implement the provisions of the bill with existing resources.