

# Fiscal Note

State of Alaska  
2014 Legislative Session

Bill Version: SCS CSHB 193(FIN)  
 Fiscal Note Number: 5  
 (S) Publish Date: 4/17/14

Identifier: HB193CS(FIN)-DCCED-DCRA-02-07-14  
 Title: MUNICIPAL TAXATION OF TOBACCO PRODUCTS  
 Sponsor: PRUITT  
 Requester: Senate Finance

Department: Department of Commerce, Community and Economic Development  
 Appropriation: Community and Regional Affairs  
 Allocation: Community and Regional Affairs  
 OMB Component Number: 2879

**Expenditures/Revenues**

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2015	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2015 Request	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<b>OPERATING EXPENDITURES</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</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>

**Fund Source (Operating Only)**

None							
<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							

**Change in Revenues**

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**Estimated SUPPLEMENTAL (FY2014) cost:** 0.0 *(separate supplemental appropriation required)*  
*(discuss reasons and fund source(s) in analysis section)*

**Estimated CAPITAL (FY2015) cost:** 0.0 *(separate capital appropriation required)*  
*(discuss reasons and fund source(s) in analysis section)*

**ASSOCIATED REGULATIONS**

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No  
 If yes, by what date are the regulations to be adopted, amended or repealed?

**Why this fiscal note differs from previous version:**

The CS for this bill does not alter the fiscal note. This fiscal note is updated for second session of Legislature.

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Division:	Community and Regional Affairs	Date:	02/07/2014 05:00 PM
Approved By:	Jeanne Mungle, Director	Date:	02/07/14
Agency:	Administrative Services		

**FISCAL NOTE ANALYSIS #5**

**STATE OF ALASKA  
2014 LEGISLATIVE SESSION**

**BILL NO. SCS CSHB 193(FIN)**

**Analysis**

This bill would allow for a municipality to inspect tax returns or reports filed with the state. It would also allow municipalities to enter into agreements with the state to jointly share administration of auditing and collection of a tax on cigarettes.

There is no anticipated fiscal impact to the Division of Community and Regional Affairs from this bill.