

Fiscal Note

State of Alaska
2016 Legislative Session

Bill Version:	SB 157
Fiscal Note Number:	2
(S) Publish Date:	2/5/2016

Identifier: SB157-DOR-TAX-01-27-16
 Title: AMUSEMENT DEVICES & GAMBLING
 DEFINITION
 Sponsor: MCGUIRE
 Requester: Senate Judiciary

Department: Department of Revenue
 Appropriation: Taxation and Treasury
 Allocation: Tax Division
 OMB Component Number: 2476

Expenditures/Revenues

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

	FY2017	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2017 Request	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
OPERATING EXPENDITURES	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
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 (Operating Only)

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues

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Estimated SUPPLEMENTAL (FY2016) cost: 0.0 *(separate supplemental appropriation required)*
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY2017) 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 If yes, by what date are the regulations to be adopted, amended or repealed?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:

This is the initial fiscal note for SB 157.

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Division:	Tax	Date:	01/27/2016 01:30 PM
Approved By:	Jerry Burnett, Deputy Commissioner	Date:	01/27/16
Agency:	Department of Revenue		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2016 LEGISLATIVE SESSION**Analysis**

AS 11.66.280(2) defines 'gambling' and exclusions to gambling. This bill amends the exclusions to include amusement devices:

1. Where the player is given something of value such as a ticket or a token to redeem for items such as toys, candy, and electronic novelties; and
2. Where the player is able to manipulate a claw machine to receive merchandise directly from the machine.

The Department of Revenue oversees Title 5, Chapter 15, Games of Chance and Contests of Skill which provides for certain gambling activities to be permissible, but does not address the amusement devices described in the bill.

This bill is not expected to have a fiscal impact because the described amusement devices are not subject to oversight by the Department.