

Fiscal Note

State of Alaska
2019 Legislative Session

Bill Version:	CSSB 16(L&C)
Fiscal Note Number:	2
(S) Publish Date:	2/25/2019

Identifier: SB016-DOR-TAX-2-1-2019
 Title: ALCOHOL
 LIC:FAIRS,THEATRES,CONCERTS;BONDS
 Sponsor: MICCICHE
 Requester: (S) Labor and Commerce

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)

	FY2020	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2020 Request	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
OPERATING EXPENDITURES	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2019) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2020) cost: 0.0 *(separate capital appropriation required)*

Does the bill create or modify a new fund or account? No
(Supplemental/Capital/New Fund - 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 If yes, by what date are the regulations to be adopted, amended or repealed?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/comments:

Initial version

Prepared By:	Brandon Spanos	Phone:	(907)269-6736
Division:	Tax Division	Date:	02/01/2019
Approved By:	Brad Ewing	Date:	02/01/19
Agency:	Office of Management and Budget		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2019 LEGISLATIVE SESSION**Analysis**

This bill would create three new alcoholic beverage license types under Title 04. Additionally, the bill would exempt a taxpayer from the bonding requirement under Title 43 if the taxpayer had timely filed and paid its monthly taxes for three consecutive years.

This bill would have no effect on revenue.

This bill would not require the Department of Revenue to make changes to its Tax Revenue Management System (TRMS). Therefore, there would be no cost to the Department of Revenue for implementation.