

# Fiscal Note

State of Alaska  
2024 Legislative Session

Bill Version:	CSSB 179(CRA)
Fiscal Note Number:	1
(S) Publish Date:	3/4/2024

Identifier: SB179-DOR-TAX-02-20-24  
 Title: PROPERTY TRANSFER TAX; MUNI TELECOMM TAX  
 Sponsor: BJORKMAN  
 Requester: (S) Community and Regional Affairs

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)

	FY2025	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2025 Request	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>OPERATING EXPENDITURES</b>	<b>FY 2025</b>	<b>FY 2025</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**

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>

**Estimated SUPPLEMENTAL (FY2024) cost:** 0.0 *(separate supplemental appropriation required)*

**Estimated CAPITAL (FY2025) 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 If yes, by what date are the regulations to be adopted, amended or repealed? N/A

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

Not applicable, initial version.

Prepared By:	Brandon Spanos, Acting Director	Phone:	(907)269-6736
Division:	Tax Division	Date:	02/20/2024
Approved By:	Eric DeMoulin, Administrative Services Director	Date:	02/20/24
Agency:	Department of Revenue		

FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2024 LEGISLATIVE SESSION

Analysis

The bill prohibits cities and boroughs from collecting a sales or use tax on the transfer of real property, and further would prohibit the state from levying or collecting a sales or use tax on the transfer of real property.

This bill would have no effect on state revenue because there is no state level sales and use tax. The Tax Division does not track municipal sales and use tax structure.