

Fiscal Note Packet

Accompanying the Conference Committee Report

For

CONFERENCE CS FOR HOUSE BILL NO. 53

"An Act making appropriations for the operating and loan program expenses of state government and for certain programs; capitalizing funds; amending appropriations; making supplemental appropriations; making appropriations under art. IX, sec. 17(c), Constitution of the State of Alaska, from the constitutional budget reserve fund; and providing for an effective date."

HB 53-APPROP: OPERATING BUDGET; CAP; SUPP

Report Dated: May 18, 2025

1 * **Sec. 2.** The following appropriation items are for operating expenditures from the general
 2 fund or other funds as set out in sec. 3 of this Act to the state agencies named and for the
 3 purposes set out in the new legislation for the fiscal year beginning July 1, 2025 and ending
 4 June 30, 2026, unless otherwise indicated. The appropriations in this section fund legislation
 5 assumed to have passed during the first regular session of the thirty-fourth legislature. If a
 6 measure listed in this section fails to pass and its substance is not incorporated in some other
 7 measure, or is vetoed by the governor, the appropriation for that measure shall be reduced
 8 accordingly.

	Appropriation
9	
10	HB 57 SCHOOLS: COMM. DEVICES/CLASS SIZE/FUNDING
11	Department of Education and Early Development
12	Mt. Edgecumbe High School
13	Mt. Edgecumbe High School
14	1007 I/A Rcpts 494,600
15	Department of Labor and Workforce Development
16	Commissioner and Administrative Services
17	Labor Market Information
18	1004 Gen Fund 31,600
19	Legislature
20	Legislative Council
21	Council and Subcommittees
22	1004 Gen Fund 80,000
23	HB 174 REAA FUND: MT. EDGE CUMBE, TEACHER HOUSING
24	Department of Education and Early Development
25	Education Support and Admin Services
26	School Finance & Facilities
27	1004 Gen Fund 313,300
28	SB 54 ARCH, ENG, SURVEYORS; REG INT DESIGN
29	Department of Commerce, Community and Economic Development
30	Corporations, Business and Professional Licensing
31	Corporations, Business and Professional Licensing

1		Appropriation
2	1156 Rcpt Svcs	172,600
3	SB 95 CHILD CARE: ASSISTANCE/GRANTS	
4	Department of Health	
5	Public Assistance	
6	Child Care Benefits	
7	1002 Fed Rcpts	225,100
8	1003 GF/Match	225,100
9	1004 Gen Fund	5,642,000
10	SB 97 BIG GAME GUIDE PERMIT PROGRAM	
11	Department of Natural Resources	
12	Fire Suppression, Land & Water Resources	
13	Mining, Land & Water	
14	1005 GF/Prgm	341,600
15	SB 113 APPORTION TAXABLE INCOME;DIGITAL BUSINESS	
16	Department of Revenue	
17	Taxation and Treasury	.
18	Tax Division	
19	1004 Gen Fund	261,800
20	*** Total New Legislation Funding ***	7,787,700
21	(SECTION 3 OF THIS ACT BEGINS ON THE NEXT PAGE)	

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SCS CSHB 57(FIN)
Fiscal Note Number:	2
(S) Publish Date:	4/25/2025

Identifier: HB057SCS(FIN)-EED-FP-4-23-25
 Title: SCHOOLS: COMM. DEVICES/CLASS
 SIZE/FUNDING
 Sponsor: FIELDS
 Requester: (S) FINANCE

Department: Department of Education and Early Development
 Appropriation: K-12 Aid to School Districts
 Allocation: Foundation Program
 OMB Component Number: 141

Expenditures/Revenues

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

	FY2026	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2026 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
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 (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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:

This fiscal note is drafted by the Senate Finance Committee to reflect changes made in the Senate Finance Committee Substitute (CS) for HB 57. The Senate Finance CS changes the scope of the bill to a \$700.00 per student increase to the Base Student Allocation (\$177,240.8) and increases districts' statutory pupil transportation funding per student by 10%. providing additional state aid for districts through the Foundation Program as an appropriation to the Public Education Fund. The funding mechanism is a general fund transfer to the Public Education Fund (PEF). The fiscal note effect for FY2026 through FY2031 is reported in the fiscal note for the PEF, as the funding is deposited to the PEF, not into the Foundation Program funding component.

Prepared By: Senator Hoffman
Senate Finance Committee
Senator Olson
Senate Finance Committee

Phone: (907)465-4453
 Date: 04/23/2025

APPROVED BY
CONFERENCE
COMMITTEE

Printed 5/18/2025

REPORTED OUT OF
SFC 04/24/2025

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SCS CSHB 57(FIN)
Fiscal Note Number:	3
(S) Publish Date:	4/25/2025

Identifier: HB057SCS(FIN)-EED-PT-4-23-25
 Title: SCHOOLS: COMM. DEVICES/CLASS
 SIZE/FUNDING
 Sponsor: FIELDS
 Requester: (S) FINANCE

Department: Department of Education and Early Development
 Appropriation: K-12 Aid to School Districts
 Allocation: Pupil Transportation
 OMB Component Number: 144

Expenditures/Revenues

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

	FY2026	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2026 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
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 (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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:

This fiscal note is drafted by the Senate Finance Committee to reflect changes made in the Senate Finance Committee Substitute (CS) for HB 57. The Senate Finance CS changes the scope of the bill to include a \$700.00 per student increase to the Base Student Allocation (\$177,240.8) and increases districts' statutory pupil transportation funding per student by 10%. The funding mechanism is a general fund transfer to the Public Education Fund (PEF). The fiscal note effect for FY2026 through FY2031 is reported in the fiscal note for the PEF, as the funding is deposited to the PEF, not into the Pupil Transportation funding component.

Prepared By: Senator Hoffman
 Senate Finance Committee
 Senator Olson
 Senate Finance Committee

Phone: (907)465-4453
 Date: 04/23/2025

APPROVED BY
CONFERENCE
COMMITTEE

Printed 5/18/2025

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SFC 04/24/2025

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	CSHB 57(L&C)
Fiscal Note Number:	1
(H) Publish Date:	2/10/2025

Identifier: HB057-EED-SSA-1-24-25
 Title: SCHOOLS: COMM. DEVICES/CLASS
 SIZE/FUNDING
 Sponsor: FIELDS
 Requester: (H) Labor and Commerce

Department: Department of Education and Early Development
 Appropriation: Education Support and Admin Services
 Allocation: Student and School Achievement
 OMB Component Number: 2796

Expenditures/Revenues

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

	FY2026	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2026 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
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 (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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? Yes
 If yes, by what date are the regulations to be adopted, amended or repealed? 12/31/25

Why this fiscal note differs from previous version/comments:

Not applicable, initial version.

Prepared By: Deborah Riddle, Division Operations Manager
 Division: Innovation and Education Excellence
 Approved By: Warren Morrison, Deputy Commissioner
 Department of Education and Early Development

APPROVED BY
CONFERENCE
COMMITTEE

REPORTED OUT OF
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Phone: (907)465-2892
 Date: 01/24/2025 09:00 AM
 Date: 01/25/25

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION**Analysis**

This legislation directs the department to develop a model policy relating to cell phone use in schools during school hours, that include lunch and passing periods. The restriction applies to personal wireless devices with a possible exception for emergency use.

During the October 8-9, 2024, State Board of Education Meeting, the board passed a resolution (item 12 on the agenda) regarding cell phone use in schools during the school day. The department was directed to create a model policy restricting the use of personal devices during the school day. The draft model policy was presented to the board during the January 22, 2025, meeting.

While there are costs associated with the development of regulations, these costs can be absorbed at this time. Should these costs increase beyond the departments budgeted authority, funding may be requested at a future date.

This bill takes effect July 1, 2025 (FY2026).

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SCS CSHB 57(FIN)
Fiscal Note Number:	5
(S) Publish Date:	4/25/2025

Identifier: HB057SCS(FIN)-EED-MEHS-4-23-25
 Title: SCHOOLS: COMM. DEVICES/CLASS
 SIZE/FUNDING
 Sponsor: FIELDS
 Requester: (S) FINANCE

Department: Department of Education and Early Development
 Appropriation: Mt. Edgecumbe High School
 Allocation: Mt. Edgecumbe High School
 OMB Component Number: 1060

Expenditures/Revenues

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

	FY2026	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2026 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits	494.6		494.6	494.6	494.6	494.6	494.6
Miscellaneous							
Total Operating	494.6	0.0	494.6	494.6	494.6	494.6	494.6

Fund Source (Operating Only)

1007 I/A Rcpts (Other)	494.6		494.6	494.6	494.6	494.6	494.6
Total	494.6	0.0	494.6	494.6	494.6	494.6	494.6

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 (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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:

This fiscal note is drafted by the Senate Finance Committee to reflect changes made in the Senate Finance Committee Substitute (CS) for HB 57. The Senate Finance CS changes the scope of the bill to a \$700.00 per student increase to the Base Student Allocation (\$177,240.8) and increases districts' statutory pupil transportation funding per student by 10%. As a division of the Department of Education and Early Development, Mt. Edgecumbe High School's (MEHS) state aid is budgeted as interagency receipts. This fiscal note increases their budgeted interagency receipt authority to match the estimated allocation from the Public Education Fund.

Prepared By: Senator Hoffman
 Senate Finance Committee
 Senator Olson
 Senate Finance Committee

Phone: (907)465-4453
 Date: 04/23/2025

APPROVED BY
 CONFERENCE
 COMMITTEE

Printed 5/18/2025

REPORTED OUT OF
 SFC 04/24/2025

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SCS CSHB 57(FIN)
Fiscal Note Number:	6
(S) Publish Date:	4/25/2025

Identifier: HB057SCS(FIN)-DOLWD-LMI-4-24-25
 Title: SCHOOLS: COMM. DEVICES/CLASS
 SIZE/FUNDING
 Sponsor: FIELDS
 Requester: (S) FINANCE

Department: Department of Labor and Workforce Development
 Appropriation: Commissioner and Administrative Services
 Allocation: Labor Market Information
 OMB Component Number: 336

Expenditures/Revenues

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

	FY2026	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2026 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
Personal Services	21.6		21.6	21.6	21.6	21.6	21.6
Travel							
Services	10.0		10.0	10.0	10.0	10.0	10.0
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	31.6	0.0	31.6	31.6	31.6	31.6	31.6

Fund Source (Operating Only)

1004 Gen Fund (UGF)	31.6		31.6	31.6	31.6	31.6	31.6
Total	31.6	0.0	31.6	31.6	31.6	31.6	31.6

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 (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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:

This fiscal note is drafted by the Senate Finance Committee to reflect changes made in the second Senate Finance Committee Substitute (CS) for HB 57. The second Senate Finance CS directs the Department of Education and Early Development and the Department of Labor and Workforce Development to track graduating high school classes inclusive of out-of-state monitoring (a new requirement). Costs would be incurred by matching high school graduate information from the Department of Education and Early Development with wage data from the unemployment insurance program and Permanent Fund Dividend data from the Department of Revenue, as well as a fee paid to the National Student Clearinghouse in order to match Alaskan high school graduate information to data collected by the Clearinghouse.

Prepared By: Senator Hoffman
Senate Finance Committee
Senator Olson
Senate Finance Committee

Phone: (907)485-4453
 Date: 04/24/2025

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CONFERENCE
COMMITTEE

Printed 5/18/2025

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Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SCS CSHB 57(FIN)
Fiscal Note Number:	7
(S) Publish Date:	4/25/2025

Identifier: HB057SCS(FIN)-LEG-COU-4-24-25
 Title: SCHOOLS: COMM. DEVICES/CLASS
 SIZE/FUNDING
 Sponsor: FIELDS
 Requester: (S) FINANCE

Department: Legislature
 Appropriation: Legislative Council
 Allocation: Council and Subcommittees
 OMB Component Number: 783

Expenditures/Revenues

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

	FY2026	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2026 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personal Services							
Travel	80.0		80.0				
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	80.0	0.0	80.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

1004 Gen Fund (UGF)	80.0		80.0				
Total	80.0	0.0	80.0	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 (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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:

This fiscal note is drafted by the Senate Finance Committee to reflect changes made in the second Senate Finance Committee Substitute (CS) for HB 57. The Senate Finance CS establishes a new joint legislative Task Force on Education Funding, which would be active for a two-year period and could meet during session and the interim, when members may need to travel in order to conduct the business of the task force.

Prepared By: Senator Hoffman
 Senate Finance Committee
 Senator Olson
 Senate Finance Committee

Phone: (907)465-4453
 Date: 04/24/2025

APPROVED BY
CONFERENCE
COMMITTEE

Printed 5/18/2025

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Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SCS CSHB 57(FIN)
Fiscal Note Number:	4
(S) Publish Date:	4/25/2025

Identifier: HB057SCS(FIN)-EED-PEF-4-23-25
 Title: SCHOOLS: COMM. DEVICES/CLASS
 SIZE/FUNDING
 Sponsor: FIELDS
 Requester: (S) FINANCE

Department: Fund Capitalization
 Appropriation: No Further Appropriation Required
 Allocation: Public Education Fund
 OMB Component Number: 2804

Expenditures/Revenues

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

	FY2026	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2026 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits	184,024.6		184,024.6	184,024.6	184,024.6	184,024.6	184,024.6
Miscellaneous							
Total Operating	184,024.6	0.0	184,024.6	184,024.6	184,024.6	184,024.6	184,024.6

Fund Source (Operating Only)

1004 Gen Fund (UGF)	184,024.6		184,024.6	184,024.6	184,024.6	184,024.6	184,024.6
Total	184,024.6	0.0	184,024.6	184,024.6	184,024.6	184,024.6	184,024.6

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 (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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:

This fiscal note is drafted by the Senate Finance Committee to reflect changes made in the Senate Finance Committee Substitute (CS) for HB 57. The Senate Finance CS changes the scope of the bill to a \$700.00 per student increase to the Base Student Allocation (\$177,240.8) and increases districts' statutory pupil transportation funding per student by 10%.

Prepared By: Senator Hoffman
Senate Finance Committee
Senator Olson
Senate Finance Committee

Phone: (907)465-4453
 Date: 04/23/2025

APPROVED BY
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 COMMITTEE

Printed 5/18/2025

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Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	HB 174
Fiscal Note Number:	1
(H) Publish Date:	4/28/2025

Identifier: HB174-EED-SFF-4-11-25
 Title: REAA FUND: MT. EDGE CUMBE, TEACHER HOUSING
 Sponsor: BURKE
 Requester: (H) EDUCATION

Department: Department of Education and Early Development
 Appropriation: Education Support and Admin Services
 Allocation: School Finance & Facilities
 OMB Component Number: 2737

Expenditures/Revenues

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

	FY2026 Appropriation Requested	Included in Governor's FY2026 Request	Out-Year Cost Estimates				
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personal Services	254.1		254.1	254.1	254.1	254.1	254.1
Travel	8.0		8.0	8.0	8.0	8.0	8.0
Services	41.2		35.2	35.2	35.2	35.2	35.2
Commodities	10.0						
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	313.3	0.0	297.3	297.3	297.3	297.3	297.3

Fund Source (Operating Only)

1004 Gen Fund (UGF)	313.3		297.3	297.3	297.3	297.3	297.3
Total	313.3	0.0	297.3	297.3	297.3	297.3	297.3

Positions

Full-time	2.0		2.0	2.0	2.0	2.0	2.0
Part-time							
Temporary							

Change in Revenues

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) cost: 0.0 *(separate capital appropriation required)*

Does the bill create or modify a new fund or account? Yes
(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? Yes
 If yes, by what date are the regulations to be adopted, amended or repealed? 06/30/26

Why this fiscal note differs from previous version/comments:

Not applicable, initial version.

Prepared By: Heather Heineken, Division Director
 Division: Finance and Support Services
 Approved By: Karen Morrison, Deputy Commissioner
 Department of Education and Early Development

Phone: (907)269-6889
 Date: 04/11/2025
 Date: 04/11/25

APPROVED BY
CONFERENCE
COMMITTEE

Printed 5/18/2025

REPORTED OUT OF
HFC 05/14/2025
Control Code: WlrjJ

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION**Analysis**

The bill amends AS 14.11.025(a) to include Mt. Edgecumbe High School (MEHS) as a funding recipient under the Regional Educational Attendance Area and Small Municipal School District School Fund (REAA Fund). This would also include funding teacher housing that is state owned, located in, or provided to REAAs or small municipal school districts.

This bill amends AS 14.11.030(a) to include MEHS and major maintenance projects for teacher housing as eligible projects to receive an allocation from the REAA Fund.

This bill also amends AS 14.11.030(b) by removing the REAA Fund's \$70 million cap on the fund balance by adding MEHS facilities and teacher housing as eligible allocations from the REAA Fund which would increase the scope and number of facilities under the Department of Education and Early Development's (DEED) purview. This would require additional staff expertise as it relates to residential (dwelling/sleeping unit) design and construction considerations.

To provide this additional expertise, DEED would need the following two positions:

- School Finance Specialist 2 at a Range 18, Step B/C, at \$123.5, and
- Building Management Specialist at a Range 19, Step B/C, at \$130.6.

Additionally, on-site technical support and analysis would need to be provided so these positions will be required to travel throughout the State. Each position would need two trips annually at \$2.0 per trip (\$8.0 total).

There are also support costs associated with establishing new positions: department chargebacks of \$17.6 per position annually (\$35.2 total), as well as one-time supplies and equipment costs of \$5.0 per position (\$10.0 total).

In FY2026, a one-time increment of \$6.0 will be needed for legal services costs associated with revising and establishing new regulations.

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	CSSSSB 54(FIN)
Fiscal Note Number:	2
(S) Publish Date:	4/14/2025

Identifier: SB054CSSS(L&C)-DCCED-CBPL-04-10-25
 Title: ARCH, ENG, SURVEYORS; REG INT DESIGN
 Sponsor: CLAMAN
 Requester: (S) FINANCE

Department: Department of Commerce, Community and Economic Development
 Appropriation: Corporations, Business and Professional Licensing
 Allocation: Corporations, Business and Professional Licensing
 OMB Component Number: 2360

Expenditures/Revenues

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

	FY2026 Appropriation Requested	Included in Governor's FY2026 Request	Out-Year Cost Estimates					
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES								
Personal Services	101.7	169.8	271.5	271.5	271.5	271.5	271.5	271.5
Travel	9.1	57.7	66.8	66.8	66.8	66.8	66.8	66.8
Services	49.8	21.5	46.5	46.5	46.5	46.5	46.5	46.5
Commodities	12.0	2.0	4.0	4.0	4.0	4.0	4.0	4.0
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	172.6	251.0	388.8	388.8	388.8	388.8	388.8	388.8

Fund Source (Operating Only)

1156 Rcpt Svcs (DGF)	172.6	251.0	388.8	388.8	388.8	388.8	388.8	388.8
Total	172.6	251.0	388.8	388.8	388.8	388.8	388.8	388.8

Positions

Full-time	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Part-time							
Temporary							

Change in Revenues

1156 Rcpt Svcs (DGF)	172.6	251.0	388.8	388.8	388.8	388.8	388.8
Total	172.6	251.0	388.8	388.8	388.8	388.8	388.8

Estimated SUPPLEMENTAL (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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? Yes
 If yes, by what date are the regulations to be adopted, amended or repealed? 07/01/26

Why this fiscal note differs from previous version/comments:

Updated to reflect the inclusion of the budgeted executive administrator and the Department of Law costs related to investigations in FY2026.

Prepared By: Sylvan Robb, Division Director
 Division: Division of Corporations, Business and Professional Licensing
 Approved By: Hannah Lager, Administrative Services Director
 Department of Commerce, Community, and Economic Development

Phone: (907)465-2524
 Date: 04/04/2025
 Date: 04/10/25

APPROVED BY
CONFERENCE
COMMITTEE
Printed 5/18/2025

REPORTED OUT OF
HFC 05/17/2025
Control Code: qrPhY

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION

Analysis

SB 54 primarily creates an optional registration (or license) for certain interior designers under the Alaska Board of Registration for Architects, Engineers, and Land Surveyors ("board"). This bill also codifies the executive administrator position in statute and specifies a salary range 23. The executive administrator position is included in the FY2026 Governor's Budget as a temporary exempt position; if this legislation is adopted, it will convert to a permanent exempt position. Additionally this bill will add two new members to the board, increasing the board to 13 members. This bill will also extend statutory authorization for the board from June 30, 2025, to June 30, 2033. Adoption of the bill will continue existing activities by the board and administration by the Division of Corporations, Business and Professional Licensing. Failure to adopt the bill will result in a one-year wind down of the board in FY2026, and the division would assume all licensing responsibility in FY2027.

The cost of the current board and the current executive administrator is reflected in the "included in the Governor's FY2026 Request" column and in FY2027 and future years as the board is extended. If this bill passes, the following expenses will be incurred:

Personal Services:	\$ 101.7	One full-time Licensing Examiner 2 (range 15) located in Juneau to support the new interior designer registration.
	\$ 169.8	Continuation of the Executive Administrator in FY2027 and the future.
Travel:	\$ 9.1	Annual travel for two new board members (two meetings and one conference) in FY2026 and beyond.
	\$ 57.7	Annual travel for 11 board members and one staff member to attend up to four board meetings per year beginning in FY2027 and beyond.
Services:	\$ 25.0	Statewide and allocated core services costs for one position (\$25.0/year).
	\$ 20.0	Department of Law costs related to investigations in FY2026 and beyond.
	\$ 4.7	Department of Law regulations review in FY2026 only.
	\$ 0.4	Annual advertising of public notice of board meetings in FY2027 and beyond.
	\$ 1.0	Annual training and conference fees beginning in FY2027 and beyond.
	\$ 0.1	Annual stipends for new board members beginning in FY2026 and beyond.
Commodities:	\$ 10.0	One-time set up costs equipment and space for one position in FY2026.
	\$ 2.0	Ongoing supply and equipment costs.

The approximate cost of a license cannot be calculated solely based on the additional costs identified in this fiscal note. Per AS 08.01.065(f), fees must be the same for all occupations regulated by this board. A fee analysis would be completed to determine the cost of a license. Registered interior designers licensed under this legislation would bear a portion of department and division overhead costs and core service charges; licensees of the other occupations regulated by this board would bear a portion of the costs in this fiscal note.

Annual board expenditures are estimated to be approximately \$297.5 with revenue from license fees covering those expenses. Current schedules of revenues and expenditures for licensing programs are located online at <https://www.commerce.alaska.gov/web/cbpl/DivisionReports.aspx>

If this legislation is not passed and the board sunsets, the department would continue to require access to expertise in the profession. Replacing the expertise currently provided by volunteer board members with professional service contracts may increase the annual costs of this program, resulting in increased license fees. No professional licensing board has sunset in recent years, so reasonable estimates of this cost are unknown.

Professional licensing programs within the Division of Corporations, Business and Professional Licensing are funded by Receipt Supported Services, fund source 1156 Rcpt Svcs (DGF). Per AS 08.01.065, licensing fees for each occupation are set

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version: SB 95
Fiscal Note Number: _____
() Publish Date: _____

Identifier: SB095-DOH-CCB-05-17-25(CC)
Title: CHILD CARE: ASSISTANCE/GRANTS
Sponsor: HEALTH & SOCIAL SERVICES
Requester: CONFERENCE COMMITTEE

Department: Department of Health
Appropriation: Public Assistance
Allocation: Child Care Benefits
OMB Component Number: 1897

Expenditures/Revenues

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

	FY2026 Appropriation Requested	Included in Governor's FY2026 Request	Out-Year Cost Estimates				
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
Personal Services	203.8		203.8	203.8	203.8	203.8	203.8
Travel							
Services	28.0		28.0	28.0	28.0	28.0	28.0
Commodities	2.0		2.0	2.0	2.0	2.0	2.0
Capital Outlay							
Grants & Benefits	5,858.4		5,858.4	5,858.4	5,858.4	5,858.4	5,858.4
Miscellaneous							
Total Operating	6,092.2	0.0	6,092.2	6,092.2	6,092.2	6,092.2	6,092.2

Fund Source (Operating Only)

1002 Fed Rcpts (Fed)	225.1		225.1	225.1	225.1	225.1	225.1
1003 GF/Match (UGF)	225.1		225.1	225.1	225.1	225.1	225.1
1004 Gen Fund (UGF)	5,642.0		5,642.0	5,642.0	5,642.0	5,642.0	5,642.0
Total	6,092.2	0.0	6,092.2	6,092.2	6,092.2	6,092.2	6,092.2

Positions

Full-time	2.0		2.0	2.0	2.0	2.0	2.0
Part-time							
Temporary							

Change in Revenues

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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? Yes
If yes, by what date are the regulations to be adopted, amended or repealed? 07/01/25

Why this fiscal note differs from previous version/comments:

CC: Updated fiscal note to align intended funding of services to be related to the passage of SB 95 during SLA2025 rather than as part of the Governor's FY26 budget request.

APPROVED BY
Prepared By: Conference Committee
CONFERENCE
Printed 5/18/2025
COMMITTEE

Date: 05/17/2025

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION

Analysis

The Child Care Assistance Program currently pays child care providers on behalf of participating families who receive a subsidy. Federal Child Care and Development Fund (CCDF) rules require family income limits not exceed 85% of the state median income and that families pay a portion of their child care cost, or co-payment (co-pay) to their child care provider. Family co-pays are based on a sliding fee scale (Child Care Assistance Family Income and Contribution Schedule).

If the income eligibility standards were increased to 105 percent of the state median income, approximately 18,000 additional children age 12 and under would meet the eligibility criteria. Currently, about 7 percent of income eligible families are utilizing the Child Care Assistance Program. If utilization patterns remained the same, an additional 1,200 - 1,300 children may use the Child Care Assistance Program. Any subsidy that is approved based on eligibility above 85 percent of state median income cannot be covered by the federal Child Care Development Fund and would need to be covered by state general fund dollars.

% of State Median Income for Family	Parent Monthly SMI	7% Family Copay	Avg. State Rate	Subsidy Amt
Number of Children 86-90% SMI	\$ 8,235	\$ 576	\$ 993	\$ 417
Number of Children 91-95% SMI	\$ 8,693	\$ 609	\$ 993	\$ 384
Number of Children 96-100% SMI	\$ 9,150	\$ 641	\$ 993	\$ 352
Number of Children 101-105% SMI	\$ 9,608	\$ 673	\$ 993	\$ 320

	# of Children 0-12	Est # Children utilizing	Monthly	Annually
Number of Children 86-90% SMI	3,115	218	\$ 90,927	\$ 1,091,122
Number of Children 91-95% SMI	7,461	522	\$ 200,552	\$ 2,406,620
Number of Children 96-100% SMI	4,100	287	\$ 101,024	\$ 1,212,288
Number of Children 101-105% SMI	3,467	243	\$ 77,661	\$ 931,931
Totals		1,270	\$ 470,163	\$ 5,641,960

The projected cost to provide a subsidy to families above 85% of state median income, and up to 105% state median income is approximately \$5,641,960.

To administer the increase to eligibility standards, the Child Care Program Office requires one Accounting Technician 1 and one Program Coordinator 1 to manage the additional work and process requests for payment. This also requires increasing grant funding to four Child Care Assistance Program grantees so each grantee can fund one new Eligibility Technicians to administer the program on behalf of the state.

Personal Services:

One full-time, range 12, step B, Anchorage Accounting Technician 1 for \$83.7 annually including benefits

One full-time, range 18, step C, Anchorage Program Coordinator 1 for \$120.1 annually including benefits

Services: \$28.0 annually or \$14.0 per position for chargeback costs.

Commodities: \$2.0 annually or \$1.0 per position.

Grants: \$216.5 to support grantee staffing to process additional applications and \$5,642.0 additional increased subsidy benefit.

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SB 97
Fiscal Note Number:	4
(S) Publish Date:	5/2/2025

Identifier: SB097-DFG-DWC-4-25-25
 Title: BIG GAME GUIDE PERMIT PROGRAM
 Sponsor: RESOURCES
 Requester: (S)Finance

Department: Department of Fish and Game
 Appropriation: Wildlife Conservation
 Allocation: Wildlife Conservation
 OMB Component Number: 473

Expenditures/Revenues

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

	FY2026 Appropriation Requested	Included in Governor's FY2026 Request	Out-Year Cost Estimates				
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personal Services		112.3	112.3	112.3	112.3	112.3	112.3
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	0.0	112.3	112.3	112.3	112.3	112.3	112.3

Fund Source (Operating Only)

1004 Gen Fund (UGF)		112.3	112.3	112.3	112.3	112.3	112.3
Total	0.0	112.3	112.3	112.3	112.3	112.3	112.3

Positions

Full-time		1.0	1.0	1.0	1.0	1.0	1.0
Part-time							
Temporary							

Change In Revenues

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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:

Revised to zero out FY2026 Appropriation Requested column.

Prepared By: Joseph Felkl, Legislative Liaison
 Division: Office of the Commissioner
 Approved By: Bonnie Jensen, Administrative Services Director
 Department of Fish and Game

Phone: (907)465-6137
 Date: 04/25/2025 05:00 PM
 Date: 04/25/25

APPROVED BY
CONFERENCE
COMMITTEE

REPORTED OUT OF
SFC 05/01/2025

REPORTED OUT OF
HFC 05/13/2025

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION**Analysis**

This legislation would create a guide concession permit program managed by the Department of Natural Resources (DNR) on state lands, essentially limiting the number of guides that could operate in a designated area.

The bill requires coordination and consultation among state agencies, each with specific responsibilities within the program to address elements of wildlife conservation, land management, and regulation of professional guiding services. To implement and administer the new guide concession program, DNR, the Alaska Department of Fish and Game (ADF&G), the Board of Game (BOG), and the Big Game Commercial Services Board (BGCSB) are responsible for and required to consult together on different aspects of the program, including adopting regulations; issuing, renewing, transferring, suspending, or revoking a guide concession permit; establishing guide concession areas; and determining the number of permits and authorizations available for each area.

Establishment of a guide concession area would be initiated via a BOG proposal; a person may submit a proposal to establish an area to the BOG for consideration at a regularly scheduled region meeting. Additionally, the BOG is specifically tasked with determining the number of permits for both full and limited permit types issued for a guide concession area and the specific authorizations attached to each permit. The BOG may establish an advisory board composed of representatives of the involved agencies (DNR, ADF&G, BGCSB, and BOG) and interested members of the public to assist the board in making that determination.

Additional Division of Wildlife Conservation (DWC) staff time would still be required to prepare and provide to the BOG, DNR, and BGCSB wildlife data as well as resident, non-resident, guided, and unguided hunt data to inform consideration and determination of guide concession areas, the number of permits, and the specific authorizations for each permit. DWC routinely develops information for the BOG on proposals related to wildlife management. However, this new guide concession program creates additional duties and is more focused on social issues rather than directed wildlife management.

Additionally, as one of the consultation agencies, the department expects to be heavily involved in other aspects of this new program, including participating in the advisory board process to determine the number of and authorizations for permits, the development of DNR regulations for the program, reviewing and scoring of applications with DNR as part of the open and competitive process for issuance of permits, and the process for suspending or revoking a guide concession permit.

The department anticipates personal services costs to DWC for an additional Wildlife Biologist III (permanent full-time) position at \$112.3 to assist with standing up the new program and managing the department's ongoing responsibilities.

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SB 97
Fiscal Note Number:	5
(S) Publish Date:	5/2/2025

Identifier: SB097-DFG-BFG-4-25-25
 Title: BIG GAME GUIDE PERMIT PROGRAM
 Sponsor: RESOURCES
 Requester: (S)Finance

Department: Department of Fish and Game
 Appropriation: Statewide Support Services
 Allocation: Boards of Fisheries and Game
 OMB Component Number: 2048

Expenditures/Revenues

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

	FY2026 Appropriation Requested	Included in Governor's FY2026 Request	Out-Year Cost Estimates				
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
Personal Services		9.5				13.8	6.9
Travel		2.6				5.8	2.5
Services		2.3				4.5	2.3
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	0.0	14.4	0.0	0.0	0.0	24.1	11.7

Fund Source (Operating Only)

1004 Gen Fund (UGF)		14.4				24.1	11.7
Total	0.0	14.4	0.0	0.0	0.0	24.1	11.7

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 (FY2025) cost: 0.0 (separate supplemental appropriation required)

Estimated CAPITAL (FY2026) 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? Yes
 If yes, by what date are the regulations to be adopted, amended or repealed? 01/01/26

Why this fiscal note differs from previous version/comments:

Revised to zero out FY2026 Appropriation Requested column.

Prepared By: Joseph Felki, Legislative Liaison
 Division: Office of the Commissioner
 Approved By: Bonnie Jensen, Administrative Services Director
 Department of Fish and Game

Phone: (907)465-6137
 Date: 04/25/2025 05:00 PM
 Date: 04/25/25

APPROVED BY
CONFERENCE
COMMITTEE

REPORTED OUT OF
SFC 05/01/2025

REPORTED OUT OF
HFC 05/13/2025

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION

Analysis

This legislation would create a guide concession permit program managed by the Department of Natural Resources (DNR) on state lands, essentially limiting the number of guides that could operate in a designated area.

The bill requires coordination and consultation among state agencies, each with specific responsibilities within the program to address elements of wildlife conservation, land management, and regulation of professional guiding services. To implement and administer the new guide concession program, DNR, the Alaska Department of Fish and Game (ADF&G), the Board of Game (BOG), and the Big Game Commercial Services Board (BGCSB) are responsible for and required to consult together on different aspects of the program, including adopting regulations; issuing, renewing, transferring, suspending, or revoking a guide concession permit; establishing guide concession areas; and determining the number of permits and authorizations available for each area.

Establishment of a guide concession area would be initiated via a BOG proposal; a person may submit a proposal to establish an area to the BOG for consideration at a regularly scheduled region meeting. Additionally, the BOG is specifically tasked with determining the number of permits for both full and limited permit types issued for a guide concession area and the specific authorizations attached to each permit. The BOG may establish an advisory board composed of representatives of the involved agencies (DNR, ADF&G, BGCSB, and BOG) and interested members of the public to assist the board in making that determination.

Utilizing the BOG process to establish guide concession areas and determine permit numbers and authorizations will increase meeting length for the region meetings in which a proposal is put forward for consideration. While it is difficult to estimate the number of proposals this would generate, the department anticipates proposals of this nature could increase meeting length up to one additional day for each region meeting. The BOG meets on a three-year cycle in various locations around the state. Additionally, the bill requires the BOG to establish an initial guide concession area in consultation with the BGCSB, DNR, and ADF&G. The department anticipates the BOG could establish the initial area and number of permits and authorizations during a regularly scheduled meeting or at a special, virtual meeting, or potentially both.

Based on past expenses specific to upcoming meeting locations, the department anticipates increased costs to ADF&G's Board Support Section of \$14.4 for FY2026, \$24.1 for FY2030, and \$11.7 for FY2031. Personal services costs include board member honorarium for virtual and extended meetings and possibly subsequent advisory board and full board meetings to determine permit numbers and authorizations; travel costs include lodging and per diem for board members and Board Support Section staff; and services costs include meeting venue fees and the required legal notices for regulatory meetings.

After the initial guide concession area is established by the BOG and implemented by DNR, the BOG may not accept or consider a proposal to establish additional guide concession areas for a period of at least three years. For this reason, there are no costs reflected to the Board Support Section in FY2027, FY2028, and FY2029.

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version: SB 97
Fiscal Note Number: _____
() Publish Date: _____

Identifier: SB097-DNR-DMLW-05-17-25(CC)
Title: BIG GAME GUIDE PERMIT PROGRAM
Sponsor: RESOURCES
Requester: CONFERENCE COMMITTEE

Department: Department of Natural Resources
Appropriation: Fire Suppression, Land & Water Resources
Allocation: Mining, Land & Water
OMB Component Number: 3002

Expenditures/Revenues

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

	FY2026 Appropriation Requested	Included In Governor's FY2026 Request	Out-Year Cost Estimates				
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personal Services	291.6		291.6	291.6	291.6	291.6	291.6
Travel	10.0		10.0	10.0	10.0	10.0	10.0
Services	30.0		30.0	30.0	30.0	30.0	30.0
Commodities	10.0						
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	341.6	0.0	331.6	331.6	331.6	331.6	331.6

Fund Source (Operating Only)

1005 GF/Prgm (DGF)	341.6		331.6	331.6	331.6	331.6	331.6
Total	341.6	0.0	331.6	331.6	331.6	331.6	331.6

Positions

Full-time	2.0		2.0	2.0	2.0	2.0	2.0
Part-time							
Temporary							

Change in Revenues

None	***		***	***	***	***	***
Total	***	0.0	***	***	***	***	***

Estimated SUPPLEMENTAL (FY2025) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2026) 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? Yes
If yes, by what date are the regulations to be adopted, amended or repealed? 01/01/27

Why this fiscal note differs from previous version/comments:

CC: Updated fiscal note to align intended funding of services to be related to the passage of SB 97 during SLA2025 rather than as part of the Governor's FY26 budget request. The Conference Committee changed the fund source from Unrestricted General Funds (fund code 1004) to General Fund - Program Receipts (fund code 1005).

APPROVED BY
Prepared By: _____ Conference Committee
**CONFERENCE
COMMITTEE**
Printed 5/18/2025

Date: 05/17/2025

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION

BILL NO. SB 97

Analysis

This bill would establish a guide concession permit program administered by the Department of Natural Resources(DNR), in coordination and consultation with the Alaska Department of Fish and Game (ADF&G), the Board of Game (BOG), and the Big Game Commercial Services Board (BGCSB). The intent is to limit the number of individuals authorized to provide big game commercial guiding services on state land. DNR would work in consultation with the BGCSB, BOG and ADF&G to adopt regulations directing the issuance, transfer, suspension, and revocation of concession permits. DNR would create application forms and scoring criteria. DNR would be responsible for enforcing the land use authorization portion of the program, and may issue citations for violation of the program statutes and regulations.

In this bill, establishment of a concession area is initiated via a BOG proposal; a proposal is submitted to the BOG for the board to consider at its next regularly scheduled meeting in the region the area is proposed. The BOG will make a determination on a proposal based on criteria in the bill. The BOG is also responsible for determining the number of permits and types of permits (full or limited) within a concession area and the specific authorizations attached to each permit. The BOG may establish an advisory panel made up of agency representatives and interested members of the public to help inform decisions.

This is an entirely new program that is separate from DNR's current land use authorization programs for guides, and the Division of Mining, Land and Water anticipates a significant effort will be required for the development and adoption of regulations, creation of forms and a bail schedule for enforcement, and coordination and implementation of a hunting guide concession program with BOG, BGCSB, and ADF&G. This effort will require new staff in the division as the program is developed and fully implemented.

DMLW FY2026 Costs: \$341.6

Personal Services \$291.6

One permanent Full-Time Natural Resource Manager 2, range 20, Fairbanks - \$163.7

One permanent Full-Time Natural Resource Specialist 2/3 Flex, range 16/18, Fairbanks - \$127.9

Travel \$10.0

Services \$30.0

Core Costs by PCN (\$15.0 each annually)

Commodities \$10.0 Initial position setup (\$5.0 each one-time costs)

DNR must adopt regulations prior to the implementation of a hunting guide concession program addressed in this legislation.

Changes in Revenue

The Department is authorized to charge an annual fee for a concession permit. The fee would be determined by regulation. Presently, there are too many variables for DNR to determine potential revenue under this new program. For instance, much of the process lies outside of DNR control with multiple steps and outcomes dependant on each other. It is reasonable to assume that if the program was to be established statewide and numerous guides held a concession the administrative cost of the program could be covered by those that are awarded concession permits.

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SB 113
Fiscal Note Number:	1
(S) Publish Date:	4/9/2025

Identifier: SB113-DOR-TAX-02-28-25
 Title: APPORTION TAXABLE INCOME;DIGITAL BUSINESS
 Sponsor: RLS
 Requester: (S)FIN

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)

	FY2026 Appropriation Requested	Included in Governor's FY2026 Request	Out-Year Cost Estimates				
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
OPERATING EXPENDITURES	FY 2026	FY 2026					
Personal Services	254.6		254.6	254.6	254.6	254.6	254.6
Travel	3.0		3.0	3.0	3.0	3.0	3.0
Services							
Commodities	4.2		0.2	0.2	0.2	0.2	0.2
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	261.8	0.0	257.8	257.8	257.8	257.8	257.8

Fund Source (Operating Only)

1004 Gen Fund (UGF)	261.8		257.8	257.8	257.8	257.8	257.8
Total	261.8	0.0	257.8	257.8	257.8	257.8	257.8

Positions

Full-time	2.0		2.0	2.0	2.0	2.0	2.0
Part-time							
Temporary							

Change In Revenues

None	***		***	***	***	***	***
Total	***	0.0	***	***	***	***	***

Estimated SUPPLEMENTAL (FY2025) cost: 0.0 (separate supplemental appropriation required)

Estimated CAPITAL (FY2026) 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? Yes
 If yes, by what date are the regulations to be adopted, amended or repealed? 01/01/26

Why this fiscal note differs from previous version/comments:

Not applicable, initial version.

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 Date: 02/28/2025
 Date: 02/28/25

APPROVED BY
 CONFERENCE
 COMMITTEE
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 SFC 04/09/2025

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 HFC 05/02/2025

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2025 LEGISLATIVE SESSION

Analysis

Background Information

Currently, C-corporations doing business in the State of Alaska are subject to corporate income tax (CIT) under Alaska Statutes (AS) 43.19 and 43.20. This bill would make modifications to AS 43.19 and 43.20, which is essentially doing two things: First, the bill would make changes to the Multistate Tax Compact language adopted in AS 43.19 to add updated compact terms regarding apportionable income and market-based sourcing for sales, now termed "receipts." Currently, CIT taxpayers source their sales based on where the costs are incurred. This first change would source the sales of out-of-state corporations to Alaska instead of the lower 48 where the costs are incurred, which would increase the amount of taxable income in Alaska. Second, the bill would create an apportionment method for "highly digitized businesses" based on a single factor, the sales factor. The bill includes a specific threshold that a taxpayer must meet to be considered as engaged in a "highly digitized business." This second change would raise the apportionment factor for out-of-state corporations which would increase their taxable income in Alaska.

The effective date of the proposed legislation is January 1, 2026. The bill provides authority for the department to adopt regulations to implement and interpret the provisions of this bill.

Revenue Impact

The revenue impact of this bill is indeterminate because there are many unknowns. However, the department estimates that the bill could generate total revenues to the state from \$25 million to \$65 million annually at full implementation.

As can be seen from the broad range of possible revenues, there is a high degree of uncertainty about how a shift to market-based sourcing and applying a single receipts factor to "highly digitized businesses" will impact revenue. There is also uncertainty about what companies will fall into the definition of "highly digitized business." Therefore, the department analyzed Securities and Exchange Commission ("SEC") public U.S. income data and applied a simple Alaska households vs. U.S. households scaling factor to estimate how much income would be apportioned to Alaska. The department then applied the 9.4 percent tax rate to the Alaska-scaled income to come up with a revenue impact range.

Implementation Cost

The initial fast-track need will be for the department to adopt regulations by January 1, 2026, and to update its Tax Revenue Management System (TRMS) and Revenue Online (ROL) system which allows a taxpayer to file a return online. The department will also need to update its corporate income tax forms and integrate those with national accounting and tax software vendors in order to update programs they use to prepare their Alaska CIT tax returns.

The department would use existing resources to make the necessary changes. The department expects to also engage in a robust taxpayer outreach and compliance program to ensure taxpayers understand and comply with their filing requirements. This additional workload requires the department to hire one new lead Tax Auditor 4 position and one new Tax Auditor 2 position. The department will have additional travel costs for training, outreach, and audit purposes, services costs for statewide and department-wide core service and overhead costs, initial IT equipment, and ongoing business supply needs.

Multi-year Agency Summary - Operating Budget - FY 2026 Conference Structure

Numbers and Language

Agency	ID→ Session→ Column→	[1] 2025 NewLegis
Agency Operations		
Commerce, Community & Econ Dev		172.6
Education & Early Dev		807.9
Health		6,092.2
Labor & Workforce Dev		31.6
Natural Resources		341.6
Revenue		261.8
Legislature		80.0
Total		7,787.7
Statewide Total		7,787.7
Funding Summary		
Unrestricted General (UGF)		6,553.8
Designated General (DGF)		514.2
Other State Funds (Other)		494.6
Federal Receipts (Fed)		225.1