

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version:	CSHB 258(RES)
Fiscal Note Number:	1
(H) Publish Date:	2/16/2026

Identifier: HB258-DOR-PFD-1-23-26
 Title: STATEWIDE SPAY & NEUTER PROGRAM
 Sponsor: STAPP
 Requester: (H) RES

Department: Department of Revenue
 Appropriation: Taxation and Treasury
 Allocation: Permanent Fund Dividend Division
 OMB Component Number: 981

Expenditures/Revenues

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

	FY2027	Included in	Out-Year Cost Estimates					
	Appropriation Requested	Governor's FY2027 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES	FY 2027	FY 2027						
Personal Services	***		***	***	***	***	***	***
Travel								
Services								
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	***	0.0	***	***	***	***	***	***

Fund Source (Operating Only)

None								
Total	***	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	0.0

Estimated SUPPLEMENTAL (FY2026) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2027) 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 If yes, by what date are the regulations to be adopted, amended or repealed? 12/31/26

Why this fiscal note differs from previous version/comments:

Not applicable, initial version.

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Division:	Permanent Fund Dividend Division	Date:	01/23/2026
Approved By:	Janelle Earls, Acting Commissioner	Date:	01/23/26
Agency:	Department of Revenue		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

Analysis

Background and Summary

This legislation allows Alaskans who are eligible for the Permanent Fund Dividend (PFD) and file their application electronically to elect on their application to direct funds from their dividend payment to a newly established statewide spay and neuter assistance fund.

Contributions to Pick.Click.Give will be prioritized and paid before contributions to the spay and neuter assistance fund. The application would allow contributions in increments of \$50, up to the total amount of the dividend they are entitled to receive.

This legislation takes effect January 1, 2027.

Changes in Revenues

There are no changes in revenues as a result of the proposed legislation.

Implementation Costs

The electronic PFD application will need to be modified to include an option for Alaskans to contribute to the statewide spay and neuter assistance fund. There are one-time programming costs associated with the implementation of the proposed legislation which the division is unable to estimate at this time.