

Fiscal Note

State of Alaska
2025 Legislative Session

Bill Version:	SB 96
Fiscal Note Number:	1
(S) Publish Date:	3/26/2025

Identifier: SB096-DOLWD-LMI-03-07-25
 Title: CHILD CARE: TAX CREDITS
 Sponsor: RLS
 Requester: (S) Labor & Commerce

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							
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 If yes, by what date are the regulations to be adopted, amended or repealed? N/A

Why this fiscal note differs from previous version/comments:

Not applicable, initial version

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Division:	Commissioner and Administrative Services	Date:	03/06/2025
Approved By:	Dan DeBartolo, Administrative Services Director	Date:	03/07/25
Agency:	Department of Labor and Workforce Development		

FISCAL NOTE ANALYSIS

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Analysis

This legislation requires the Department of Labor and Workforce Development to adjust the dollar amounts of several child care-related tax credits for inflation every five years beginning in 2030. The calculations to make those adjustments are simple and can be done at no additional cost to the department.