

# Fiscal Note

State of Alaska  
2026 Legislative Session

Bill Version:	CSSB 162(STA)
Fiscal Note Number:	1
(S) Publish Date:	3/20/2026

Identifier: SB162-DCCED-DCRA-02-20-26  
 Title: SPECIE AS LEGAL TENDER  
 Sponsor: CRONK  
 Requester: (S) State Affairs

Department: Department of Commerce, Community and  
 Economic Development  
 Appropriation: Community and Regional Affairs  
 Allocation: Community and Regional Affairs  
 OMB Component Number: 2879

**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 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>OPERATING EXPENDITURES</b>	<b>FY 2027</b>	<b>FY 2027</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 (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?** 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 If yes, by what date are the regulations to be adopted, amended or repealed?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:	Community and Regional Affairs	Date:	02/20/2026
Approved By:	Hannah Lager, Administrative Services Director	Date:	02/20/26
Agency:	Department of Commerce, Community, and Economic Development		

FISCAL NOTE ANALYSIS

STATE OF ALASKA  
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**Analysis**

SB 162 amends AS 29, Municipal Government, and AS 44, State Government, to authorize specie to be recognized as legal tender in the United States with certain provisions. The bill prohibits a home rule or general law borough or city from levying or collecting a sales or sale use tax on the sale or exchange of specie. The bill does not require a person to accept gold or silver specie as tender.

The Division of Community and Regional Affairs does not anticipate fiscal impact from this legislation.