

# Fiscal Note

State of Alaska  
2026 Legislative Session

Bill Version:	CSSB 167(FIN)
Fiscal Note Number:	3
(S) Publish Date:	4/3/2026

Identifier: SB167CS(STA)-DOR-PFD-1-20-26  
 Title: CRIM. CONV. OVERTURNED: RECEIVE PAST PFD  
 Sponsor: KAWASAKI  
 Requester: (S) RLS

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

**Fund Source (Operating Only)**

None							
<b>Total</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?** 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 If yes, by what date are the regulations to be adopted, amended or repealed? 12/31/26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:**

Updated from SLA2025 to SLA2026 fiscal note template.

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 Agency: Department of Revenue

Phone: (907)500-0300  
 Date: 01/20/2026  
 Date: 01/21/26

REPORTED OUT OF  
SFC 04/02/2026

**FISCAL NOTE ANALYSIS****STATE OF ALASKA  
2026 LEGISLATIVE SESSION****Analysis**

This bill adds a new subsection to AS 43.23.005 that will allow an Alaskan who has had a conviction that has been vacated, reversed, or dismissed to potentially be eligible for a permanent fund dividend (PFD). This bill also allows for those who have prior convictions dismissed or found not guilty prior to the effective date of the proposed legislation are able to apply for a permanent fund dividend under AS 43.23.005(j), not later than one year after the effective date of this Act.

The division is unable to know how many Alaskans with past vacated sentences will apply for past year dividends in the year following the effective date of the bill, nor the number that may occur on an ongoing basis. Therefore, the fiscal impact of the proposed legislation to the division and to the PFD fund from which dividends are paid is indeterminate.

There would be one-time programming costs associated with the implementation of the proposed legislation.