

SB

41

# STATE OF ALASKA

## DEPARTMENT OF REVENUE

JAY S. HAMMOND, GOVERNOR

STATE OFFICE BUILDING

POUCH SA - JUNEAU 99811

February 2, 1977

The Honorable W. E. Bradley  
Chairman  
Senate Commerce Committee  
Alaska State Legislature  
State Capitol Building  
Juneau, Alaska

Re: Senate Bill No. 41 & SB 7

Dear Senator Bradley:

Senate Bill No. 41, an Act relating to the Alaska business license tax was introduced in the Senate on January 13, 1977 and was referred to the Senate Commerce, Community and Regional Affairs and Finance Committees.

For the consideration of the Senate Commerce Committee, I am enclosing copies of Fiscal Notes prepared by P. A. Wall, Director, Administrative Services Division, Department of Revenue concerning the proposed legislation.

Very truly yours,

R. D. Stevenson  
Special Assistant

cc: The Honorable Joseph L. Orsini  
Chairman  
Senate Community & Regional Affairs  
Committee  
Alaska State Legislature

The Honorable John C. Sackett  
Chairman  
Senate Finance Committee  
Alaska State Legislature

P. A. Wall, Director  
Administrative Services Division  
Department of Revenue  
Juneau, Alaska

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. SB 41  
 Title Act Relating to the Alaska Business License Act  
 Requested by \_\_\_\_\_ Date \_\_\_\_\_

II. FISCAL DETAIL

Agency Affected Revenue  
 Program Category Affected General Government  
 Budget Request Unit(s) Affected Administration and Support

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
<b>TOTAL</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>

FUNDING (Thousands of Dollars)

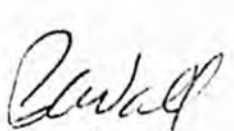
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

No additional cost is associated with this Act.

IV. DATE January 30, 1977 PREPARED BY  P. A. Wall  
 AGENCY Revenue  
 PHONE 465-2313  
 Original: Legislative Finance  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST  
 Bill/Resolution No. SB 41  
 Title Act Relating to the Alaska Business License Tax  
 Requested by \_\_\_\_\_ Date \_\_\_\_\_

II. FISCAL DETAIL  
 Agency Affected \_\_\_\_\_ Revenue \_\_\_\_\_  
 Program Category Affected \_\_\_\_\_ Community Development \_\_\_\_\_  
 Budget Request Unit(s) Affected \_\_\_\_\_ Shared Taxes \_\_\_\_\_

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.	10,000.0	10,000.0	10,000.0	10,000.0	10,000.0	10,000.0
TOTAL						

FUNDING (Thousands of Dollars)

GENERAL FUND	10,000.0	10,000.0	10,000.0	10,000.0	10,000.0	10,000.0
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

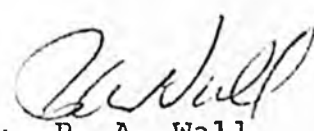
FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

If the effective date of January 1, 1978 is realized, Gross Receipts revenues will not continue after 12/31/77. The continued revenue sharing provision of this act will require an additional authorization of \$5,000,000 from the General Fund for FY 78 and \$10,000,000 each FY thereafter.

The tax on banks (\$1,800,000 in 1975) will continue to be shared under the Act

\$9,200,000 of Annual Gross Receipts income to the General Fund (income that is not shared) will be eliminated.



IV. DATE January 30, 1977 PREPARED BY P. A. Wall  
 AGENCY Revenue  
 PHONE 465-2313

Original: Legislative Finance  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. SB 41  
 Title Act Relating to the Alaska Business License Act  
 Requested by \_\_\_\_\_ Date \_\_\_\_\_

II. FISCAL DETAIL

Agency Affected \_\_\_\_\_ Revenue \_\_\_\_\_  
 Program Category Affected General Government  
 Budget Request Unit(s) Affected Audit

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
<b>TOTAL</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

A cost decrease will occur when the total Gross Receipts tax impact ends. This would not occur for at least a year after the tax is abolished as final returns must be received, audited and shared. Decrease will consist of 1 position, forms and postage costs.

IV. DATE January 30, 1977 PREPARED BY  P. A. Wall

AGENCY Revenue

Original: Legislative Finance PHONE 465-2313

cc: Budget and Management

Prime Sponsor (First Legislator Named)