





cook  
12-1046

Original sponsors: Vaska, Grussendorf,  
Adams, et al

Offered: 4/14/81  
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND  
REGIONAL AFFAIRS COMMITTEE

2 CS FOR HOUSE BILL NO. 367 (C&RA)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to state aid for municipal sales and  
7 use tax relief; and providing for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 \* Section 1. AS 29 is amended by adding a new chapter to read:

10 CHAPTER 93. STATE AID FOR MUNICIPAL SALES AND USE TAX RELIEF.

11 Sec. 29.93.010. STATE AID FOR SALES AND USE TAX RELIEF. For each  
12 quarter of the calendar year the department shall pay an entitlement to  
13 each qualified municipality. A municipality may use the entitlement in  
14 place of money which would have been collected from the levy of sales  
15 and use taxes. A municipality which levied a sales and use tax in  
16 effect on January 1, 1981, qualifies for an entitlement if the munici-  
17 pality

18 (1) does not collect a sales and use tax during the quarter  
19 of the calendar year for which the entitlement is sought, unless the  
20 tax is approved by the voters who are subject to it; and

21 (2) files an application in accordance with AS 29.93.020.

22 Sec. 29.93.020. APPLICATION. After each quarter of the calendar  
23 year a municipality may apply for an entitlement under this chapter.  
24 An application shall include the amount of money which would have been  
25 collected by the municipality during the quarter from the levy of sales  
26 and use taxes as they were in effect on January 1, 1981, together with  
27 evidence substantiating the amount if required by the department.

28 Sec. 29.93.030. REVIEW. The department shall review each applica-  
29 tion for an entitlement under this chapter. If the department deter-

COMMITTEE COPY

1 mines that the amount included on the application as the amount of  
2 money which would have been collected by the applicant from the levy of  
3 sales and use taxes as they were in effect on January 1, 1981, is not  
4 accurate, the department may adjust the amount and notify the municipi-  
5 pality in writing.

6 Sec. 29.93.040. ENTITLEMENT. (a) An entitlement under this  
7 chapter shall equal the total amount which would have been collected by  
8 the applicant during the quarter of the calendar year for which the  
9 entitlement is made from the levy of sales and use taxes as they were  
10 in effect on January 1, 1982.

11 (b) The department shall determine the amount of an entitlement.  
12 A decision made by the department may be appealed to the superior court  
13 within 60 days after the applicant receives notification of the  
14 decision.

15 Sec. 29.93.050. MUNICIPAL SALES AND USE TAX RELIEF ACCOUNT. The  
16 municipal sales and use tax relief account is established. Money to  
17 carry out the provisions of this chapter shall be allocated by the  
18 department to the account from appropriations for the purpose. If the  
19 appropriations are not sufficient to pay the entitlements, the amount  
20 allocated to the account shall be distributed by the department pro  
21 rata among qualified municipalities.

22 Sec. 29.93.060. DUTIES OF THE DEPARTMENT. (a) The department  
23 shall adopt regulations necessary to carry out the purposes of this  
24 chapter. The regulations shall include procedures and filing dates for  
25 submitting financial reports and applications for entitlements.

26 (b) The department shall make reasonable efforts to advise and  
27 assist a municipality in collecting information and completing applica-  
28 tions necessary for the determination of an entitlement under this  
29 chapter.

1 (c) Each year the department shall project the amount needed to  
2 fully fund the municipal sales and use tax relief account and shall  
3 submit a report on the account to the legislature together with the  
4 amount needed to fully fund the account.

5 Sec. 29.93.070. DEFINITIONS. In this chapter

6 (1) "department" means the Department of Community and  
7 Regional Affairs;

8 (2) "municipality" means a home rule or general law city or  
9 borough, or a unified municipality.

10 \* Sec. 2. This Act authorizes entitlements under AS 29.93.010 beginning  
11 the third quarter of calendar year 1981.

12 \* Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-  
13 070(c).

cool  
12-1046

Introduced: 3/19/81  
Referred: Community & Regional  
Affairs and Finance

1 IN THE HOUSE

BY VASKA, GRUSSENDORF, ADAMS,  
CHUCKWUK, HURLBERT, MILLER,  
ROGERS, ZHAROFF, DUNCAN, FULLER,  
CATO AND MALONE

2 HOUSE BILL NO. 367

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for reimbursement for sales and use  
7 taxes paid to a municipality; and providing for an  
8 effective date."

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

10 \* Section 1. AS 29.53 is amended by adding new sections to read:

11 ARTICLE 6. REIMBURSEMENT FOR SALES AND USE TAXES.

12 Sec. 29.53.500. REIMBURSEMENT. (a) During each year a state  
13 resident is eligible to receive reimbursement for sales and use taxes  
14 he and his dependents paid to a home rule or general law municipality  
15 during the previous year if

16 (1) he has not been claimed as a dependent for federal  
17 income tax purposes the previous year;

18 (2) he and each dependent which he claims for purposes of  
19 reimbursement under this section were residents of the municipality  
20 during at least a portion of the previous year; and

21 (3) he files an application with the Department of Revenue.

22 (b) A resident may not apply during a single year for reimburse-  
23 ment for sales and use taxes paid to more than one municipality.

24 Sec. 29.53.510. DUTIES OF THE DEPARTMENT. The Department of  
25 Revenue shall

26 (1) calculate the amount of money needed for reimbursements  
27 under AS 29.53.500 which is equal to the total amount of money collected  
28 during the previous year from the levy of sales and use taxes by each  
29 home rule or general law municipality;

COMMITTEE COPY

1           (2) annually request the legislature for an appropriation  
2 for reimbursements to be made under AS 29.53.500;

3           (3) adopt regulations under the Administrative Procedure Act  
4 (AS 44.62) establishing procedures for applying for reimbursement which  
5 include a graduated scale used for determining the amount of a reim-  
6 bursement based on

7                   (A) the number of dependents which an applicant has;

8           and

9                   (B) the amount of sales and use taxes collected by the  
10 municipality in which the applicant resided during the previous  
11 year divided by the total population of the municipality;

12           (4) pay the reimbursements authorized by AS 29.53.500.

13 \* Sec. 2. AS 44.25.020 is amended by adding a new paragraph to read:

14           (5) administer the program of reimbursement to residents for  
15 sales and use taxes paid during the previous year (AS 29.53.500 -  
16 29.53.510).

17 \* Sec. 3. This Act is retroactive to January 1, 1981, and authorizes  
18 reimbursement for sales and use taxes paid to a municipality after  
19 December 31, 1980.

20 \* Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-  
21 070(c).

**ALASKA STATE LEGISLATURE**

TWELFTH Legislature FIRST Session

HOUSE ...BILL..... NO. ....367

By ..VASKA, GRUSSENDORF, ADAMS,  
CHUCKWUK, HURLBERT, MILLER,  
ROGERS, ZHAROFF, DUNCAN, FULLER,  
CATO AND MALONE

"An Act providing for reimbursement for sales and use taxes paid to a municipality; and providing for an effective date."

Reimbursement/sales & use taxes to municipality

Introduced in the House ..... 3/19, 19.... 81

**HISTORY IN THE HOUSE**

19	81	Read first time and referred to Committee on
Mar	19	C &RA and Finance
		Reported back with recommendation that
		Read second time and
		Read third time and
		<b>PASS</b> <b>Effective Date</b>
		Yeas                          Yeas
		Nays                          Nays
		Absent                        Absent
		Excused                      Excused
		<b>Reconsideration</b>
		<b>PASS</b> <b>Effective Date</b>
		Yeas                          Yeas
		Nays                          Nays
		Absent                        Absent
		Excused                      Excused
		Reported correctly engrossed
		Signed by Speaker
		Sent to Senate
CHIEF CLERK OF THE HOUSE		

**HISTORY IN THE SENATE**

19		Read first time and referred to Committee on
		Reported back with recommendation that
		Read second time and
		Read third time and
		<b>PASS</b> <b>Effective Date</b>
		Yeas                          Yeas
		Nays                          Nays
		Absent                        Absent
		Excused                      Excused
		<b>Reconsideration</b>
		<b>PASS</b> <b>Effective Date</b>
		Yeas                          Yeas
		Nays                          Nays
		Absent                        Absent
		Excused                      Excused
		Reported correctly engrossed
		Signed by President
		Returned to House
SECRETARY OF THE SENATE		

**HISTORY IN THE HOUSE**

19		Received from Senate
		Concurred in Senate amendment thus adopting: VOTE
		Failed to concur in Senate amendment; asked Senate to recede VOTE
		Senate receded from amendment VOTE
		Senate failed to recede from amendment VOTE
		CC appointed by House
		CC appointed by Senate
		CC adopted by House VOTE
		CC adopted by Senate VOTE
		To enrolling Reported correctly enrolled Sent to Governor  ..... by Governor
		Filed with Lt. Governor
		Chapter No. ....

Original sponsors: Vaska, Grussendorf,  
Adams, et al

Offered: 4/14/81  
Referred: Finance

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BY THE COMMUNITY AND  
REGIONAL AFFAIRS COMMITTEE

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CS FOR HOUSE BILL NO. 367 (C&RA)

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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TWELFTH LEGISLATURE - FIRST SESSION

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A BILL

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For an Act entitled: "An Act relating to state aid for municipal sales and  
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Introduced: 3/19/81  
Referred: Community & Regional  
Affairs and Finance

BY VASKA, GRUSSENDORF, ADAMS,  
CHUCKWUK, HURLBERT, MILLER,  
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11 year divided by the total population of the municipality;

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21 070(c).

THE LEGISLATURE OF THE STATE OF ALASKA  
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB # 367  
 Title An Act providing for reimbursement for sales and use taxes paid to a municipality  
 Requested by House Community and Regional Affairs Committee Date 3/25/81

II. FISCAL DETAIL

Agency Affected \_\_\_\_\_  
 Program Category Affected \_\_\_\_\_  
 BRU, Program, or Subprogram(s) Affected \_\_\_\_\_  
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
<b>TOTAL</b>						

FUNDING (Millions of Dollars)

GENERAL FUND		47.8	53.9	60.8	68.5	77.2
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

Because of the potential for more applications for reimbursement, including dependents, than there is population for the municipalities involved, no estimate is made regarding the number of applicants. Further, it is assumed that the FY appropriations for the proposed legislation will be equal to the amount of sales tax collections in the prior calendar year even though the reimbursement applied for may be greater.

It is assumed that none of the reimbursements would take place prior to July 1, of the following year.

The appropriation for FY 1982 to refund 1981 sales tax collections is estimated to be \$47.8 million. This value was determined by inflating, to 1981, the 1979 sales tax collections of \$37.6 million estimated by the State Assessors office. The method of inflating these taxes used 10% per year as the price inflator and 2 1/2% per year as the inflator for population. Because it is impossible to forecast future sales tax rate changes, it was assumed that the rates remained as in 1979.

IV. DATE 3/30/81 PREPARED BY Bill Youker  
 AGENCY Revenue Research  
 PHONE 465-2173  
 Original: Legislative Finance  
 cc: Budget and Management  
Prime Sponsor (First Legislator Named)

HB 367

THE LEGISLATURE OF THE STATE OF ALASKA  
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 367  
 Title Providing for Reimbursement for Sales and Use Taxes Paid to a Municipality  
 Requested by House Community and Regional Affairs Date March 20, 1980

II. FISCAL DETAIL

Agency Affected Revenue  
 Program Category Affected General Government  
 BRU, Program, or Subprogram(s) Affected Administration and Support, Management Services  
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)  
EXPENDITURES (Thousands of Dollars)

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES	102.2	70.1	75.7	81.8	88.3	95.4
200 TRAVEL						
300 CONTRACTUAL	124.0	131.3	152.7	164.9	178.1	192.3
400 COMMODITIES	1.5	1.7	1.8	1.9	2.1	2.3
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
<b>TOTAL</b>	<b>227.7</b>	<b>203.1</b>	<b>230.2</b>	<b>248.6</b>	<b>268.5</b>	<b>290.0</b>

FUNDING (Thousands of Dollars)

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
GENERAL FUND	227.7	203.1	230.2	248.6	268.5	290.0
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME	3/36mm	1/12mm	1/12mm	1/12mm	1/12mm	1/12mm
PART TIME	4/16mm	4/22mm	4/22mm	4/22mm	4/22mm	4/22mm
TEMPORARY						

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

Assumptions: 165,000 Sales tax reimbursements for calendar 1981.  
 300 Character records = 50 mg storage for calendar 1981.  
 200,000 Transactions (165,000 plus address changes, amendments, dups, etc.).  
 10% Growth  
 8% Inflation  
 History file developed and maintained.  
 Supervision and space provided from existing resources.

Fiscal Year 81 funding will be requested by supplemental with residuals carrying into Fiscal Year 82 to complete the first year processing.

IV. DATE 3/31/81 PREPARED BY R Wall  
 AGENCY Revenue  
 PHONE 465-2313  
 Original: Legislative Finance  
 cc: Budget and Management  
Prime Sponsor (First Legislator Named)

First Year Costs:

Position:

1 PPT R18 for 4mm, systems design, \$2640/mo plus 25%	13.2	
1 PPT R17 for 4mm, programming, \$2455/mo plus 25%	12.3	
1 PFT R 8 scanner, batching, pre-edit, warrant control @ \$1393/mo plus 25%	20.9	
2 PPT R8 scanner for 4mm each: data capture, inquiry and mail @ 41393/mo plus 25%	14.0	
2 PFT R8 scanners, data capture @ \$1393/mo plus 25%	<u>41.8</u>	102.2

Other Expenditures:

Contractual-

Postage:

forms distribution	20.0	
165,000 payments @ .18	29.7	

Forms:

200,000 @ \$50/m	10.0	
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Miscellaneous:

Phones, toll calls	2.0	
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Equipment rental, data capture:

2 CRT @ \$80/mo X 4	.6	
2 CRT @ \$80/mo X 12	1.9	
1 controller @ \$705/mo X 12	8.5	
1 printer @ \$26/mo X 12	3.4	

D.P. Chargeback:

Disk Storage:

50 million bytes at 90% of 12/mo/million X 12 mos	6.5	
--	-----	--

Processing Charge:

development	20.0	
on-going processing	16.0	
data capture and inquiry	<u>5.4</u>	

124.0

Commodities-

1.5

1.5

Total First Year Costs

227.7

Second Year Costs

Positions:

1 PPT R18 for 2mm, systems design	7.1
1 PPT R17 for 2mm, programming	6.6
1 PFT R8 scanner	22.6
2 PPT R8 scanner for 9 mos each	<u>33.8</u>

70.1

Other Expenditures:

Contractual-

Postage:

forms distribution	32.7
181,500 payments @ .18	32.7

Forms:

237,000 @ \$68	16.0
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Miscellaneous:

2.2

Equipment Rental, data capture:

2 CRT @ 80/mo X 9	1.4
1 controller @ 705/mo X 9	6.3
1 printer @ 286/mo X 9	2.6

D.P. Chargeback:

Disk Storage:

110 million bytes @ 90% of 12/mo/million X 12 mos	15.4
--	------

Processing Charge:

Ongoing processing	19.0
Data Capture	<u>3.0</u>

131.3

Commodities-

1.7

1.7

THE LEGISLATURE OF THE STATE OF ALASKA  
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 367  
 Title An Act providing for reimbursement for sales & use taxes paid a municipality  
 Requested by House Community & Regional Affairs Date March 19, 1981

II. FISCAL DETAIL

Agency Affected Department of Revenue  
 Program Category Affected Revenue Collection and Management  
 BRU, Program, or Subprogram(s) Affected Audit Division  
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars) -NONE-

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						

TOTAL

FUNDING (Thousands of Dollars) -NONE-

GENERAL FUND	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS -NONE-

FULL TIME	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
PART TIME						
TEMPORARY						

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

IV. DATE March 31, 1981 PREPARED BY Gary L. Jenkins  
 AGENCY Audit Division  
 PHONE 465-2320  
 Original: Legislative Finance  
 cc: Budget and Management  
Prime Sponsor (First Legislator Named)

# MEMORANDUM

# State of Alaska

TO: R. D. Stevenson  
Special Assistant  
Department of Revenue

DATE: March 26, 1981

FILE NO:

TELEPHONE NO:

FROM: Fred Boetsch, Director   
Division of Enforcement

SUBJECT: House Bill No. 367

I decided to follow-up my memo of March 23, regarding this Bill. I see a number of problems with the Bill if it passes in this form.

Section 29.53.500(a)(1) requires that an applicant for sales tax reimbursement has not been claimed as a dependent for federal income tax purposes the previous year. There is no way I know of that this requirement can be verified. It is possible that an individual making a claim for reimbursement of sales taxes might be claimed as a dependent on a federal income tax return by a relative living in Osgosh, Wisconsin. Even if we matched all of these applications against the entire federal file (some 100,000,000 returns), we would not be able to verify this requirement since dependents listed on a tax return are typically listed by first name only with no social security number or other identifying information. As a practical matter, therefore, this requirement cannot be verified and is meaningless.

The second requirement (29.53.500(a)(2)) provides that the applicant and the dependents being claimed for purposes of reimbursement were residents of a particular municipality during at least a portion of the previous year. Neither a definition of residency nor what portion is identified. If a person lived in Juneau proper for a month during 1980 does that mean that he could apply for a sales tax reimbursement for the entire year? If so, since he did not pay sales tax during the entire year, the tables required under 29.53.510(3)(B) would be totally out-of-whack. It is difficult enough to establish residency within the State as we know from our experience with the Permanent Fund Dividend program. A determination of residency for only a portion of a year within a particular municipality compounds the problem exponentially. I also wonder about the individual who may not be a resident of a municipality but may do all of his shopping there and, therefore, pay taxes to that particular municipality. That person would not be eligible for any reimbursement at all under this Bill.

The Bill does not address itself to the case where the total reimbursements based on the table for a particular municipality exceeded the actual collections of sales taxes by that municipality. Apparently that amount is to be used merely as a basis for calculating the table and does not actually place a limit on the total amount of monies distributed under this Bill. The basis for the payment is the number of

R. D. Stevenson, Special Assistant  
Department of Revenue  
Re: House Bill No. 367

March 26, 1981  
Page 2

dependents which a person has compared to the total population of a particular municipality and related to the sales tax collections made by that municipality the previous year. That requirement in 29.53.510(3) would essentially divvy up sales taxes collected by a municipality on a per capita basis. Ideally, the total number of applicants and their dependents claimed for a particular municipality would equal the total population of the municipality and we would just be dividing up the sales taxes collected on that basis. This particular formula does not take into account the income of the individuals as do the federal sales tax tables generated by the IRS for purposes of the sales tax deduction. Obviously the amount of sales tax paid is a function of disposable income as well as the size of the family. That particular relationship is ignored by this Bill. What the Bill really does is allow a per capita payment to individuals who are residents of a particular municipality which imposes a sales tax as a pro rata share of that sales tax collected. Of course, included in the total sales tax would be sales tax paid by visitors to the community, those not residing in the community but who shop in the community, and others who would not be eligible for the per capita sharing.

I suspect that, since the amount to be shared per capita is based on the sales tax collected by the particular municipality, the Bill would be an incentive for all municipalities in the state to enact a sales tax at a very high rate. Under this Bill, no one in the Anchorage area would get any payment at all at the present time. Since the actual result of this Bill is to divvy up the sales taxes collected in a municipality among the residents on a per capita basis rather than on the basis of how much, in fact, each resident paid in sales taxes, and since there are bound to be differences in the amounts paid depending on the municipality in which one may live, it would be much simpler to make a per capita distribution to residents of the state at a fixed amount.

If, indeed, the desire is to closely approximate the amount of sales taxes an individual pays during the year, then any table should take into consideration an income level as well as the number of dependents of the applicant (question - under the Bill would a spouse be considered a dependent?). For the sake of equity and ease of administration it would then be highly desirable to establish a consistent state-wide sales tax rate so that people would not be penalized for moving from one community to another or living in one community even though they may shop in another. Residents would get a reasonable approximation of their actual sales taxes paid during the year as a reimbursement, the municipalities would gain an extra source of income, and only non-residents and visitors would leave money on the table.

cc: Joseph K. Donohue, Deputy Commissioner  
Gary L. Jenkins, Director, Audit Division  
Phill Wall, Director, Administrative Services  
Vince Wright, Supervisor, Research Section

CSHB 367

THE LEGISLATURE OF THE STATE OF ALASKA  
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 367 (CAR.A)

Title "...state aid for municipal sales and use tax relief..."

Requested by \_\_\_\_\_ Date April 13, 1981

II. FISCAL DETAIL

Agency Affected Community and Regional Affairs

Program Category Affected General Population

BRU, Program, or Subprogram(s) Affected Tax Relief

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES		56.8	62.5	68.7	75.6	83.2
200 TRAVEL		15.0	16.2	17.5	18.9	20.4
300 CONTRACTUAL		3.2	3.5	3.9	4.3	4.7
400 COMMODITIES						
500 EQUIPMENT		.8	.9	1.0	1.1	1.2
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.		42,164.5	46,381.0	51,019.1	56,121.0	61,733.0
<b>TOTAL</b>		<b>42,240.3</b>	<b>46,464.1</b>	<b>51,110.2</b>	<b>56,220.9</b>	<b>61,842.5</b>

FUNDING (Thousands of Dollars)

GENERAL FUND		42,240.3	46,464.1	51,110.2	56,220.9	61,842.5
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

The Bill provides for optional relief from sales and use taxes in a total estimated amount of \$42,164,500 for the first full year. Local fiscal impact, if any, would be minimal.

(Attachment)

IV. DATE April 14, 1981

*Michael W. Worley*  
PREPARED BY Michael W. Worley, Assistant State Assessor  
AGENCY Community & Regional Affairs

Original: Legislative Finance  
cc: Budget and Management

PHONE 465-4787



CSHB367 (ATTACHMENT TO FISCAL NOTE)

municipality	CURRENT TAX SALES
Anchorage	-00-
BRISTOL BAY	2146445
FAIRBANKS NSB	5483308
FAIRBANKS CITY	5732333
NORTH Pole City	291243
- Composite -	11506884
HAINES BOROUGH	119171
HAINES CITY	276272
Composite	395443
JUNEAU	3296441
KENAI PENN	3187688
HOMEER	341506
KENIA	1279831
SELDOVIA	33603
SEWARD	00
SOLDOTNA	608774
Composite	5451402
KETCHIKAN GATEWAY	1326441
Ketchikan City	1742470
Composite	3068911

	CURRENT YEAR SALES
KODIAK ISLAND	00
KODIAK CITY	2460509
COMPOSITE	2460509
MIAT - 54 BOROUGH	00
Palmer	407806
Houston	0
Wasilla	0
COMPOSITE	407806
NORTH SLOPE	2115627
BARROW	149170
ANAKTUVUK PASS	00
KAKTOVIK	00
POINT HOPE	1548
WAINWRIGHT	31183
COMPOSITE	2297528
Sitka	2119403
TOTALS (BOROUGH)	3150772

MUNICIPALITY	CURRENT TAX SALES	
Home Rule Cities		
Cordova	868,286	1
Valdez	0	9
Wrangell	653,125	1
FIRST CLASS Cities		
CRAIG	107,993	
DILLINGHAM	422,544	
GALENA	60,248	
Hoonah	74,238	
Hydaburg	0	
Kake	57,424	
King Cove	89,116	
Klawock	12,072	
Niinaana	71,000	
Nome	563,672	1
Pelican	71,133	
Petersburg	925,820	1
Saint Mary's	0	
Sand Point	63,144	
Skaqway	252,859	
UNalaska	117,657	1
Yakutat	53,364	
Totals	5,463,695	18
BOROUGHs	33,150,772	
SECOND CLASS CITIES (EST.)	3,550,000	
STATE TOTAL	42,164,457	