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STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

JAY S. HAMMOND, GOVERNOR

POUCH 5
JUNEAU, ALASKA 99811

February 23, 1981

The Honorable Fred F. Zharoff
The Honorable Terry Gardiner
Co-Chairmen
House Resources Committee
Room 120 - Capitol Building
Juneau, Alaska

Re: House Bill No. 103

Dear Mr. Zharoff and Mr. Gardiner:

House Bill No. 103, an Act repealing the fisheries business tax and making related amendments, was introduced in the House on February 4, 1981 and was referred to the House Resources and Finance Committees.

For the consideration of the House Resources Committee, I am enclosing copies of Fiscal Notes prepared by Mr. Gary Jenkins, Director, Audit Division; Mr. Donald Barnes, Deputy Director, Administrative Services Division and Mr. Bill Yankee, Research Section of the Department of Revenue concerning the proposed legislation.

Sincerely,



R. D. Stevenson
Special Assistant

cc: The Honorable Samuel R. Cotten
Chairman
House Finance Committee

Donald Barnes, Deputy Director
Administrative Services Division
Department of Revenue

Joseph K. Donohue
Deputy Commissioner
Department of Revenue

Bill Yankee
Research Section
Department of Revenue

Gary Jenkins, Director
Audit Division
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 103

Title Repealing the fisheries business tax and making related amendments.

Requested by House Resources Committee

Date Feb. 7, 1981

II. FISCAL DETAIL

Agency Affected Department of Revenue

Program Category Affected Revenue Collection and Management

BRU, Program, or Subprogram(s) Affected Division of Audit

(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		(28.3)	(28.3)	(28.3)	(28.3)	(28.3)
200 TRAVEL						
300 CONTRACTUAL		(1.2)	(1.2)	(1.2)	(1.2)	(1.2)
400 COMMODITIES		(.4)	(.4)	(.4)	(.4)	(.4)
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		(29.9)	(29.9)	(29.9)	(29.9)	(29.9)

FUNDING (Thousands of Dollars)

GENERAL FUND	(29.9)	(29.9)	(29.9)	(29.9)	(29.9)
FEDERAL FUNDS					
OTHER (Specify Fund Source)					

POSITIONS

FULL TIME	(1)	(1)	(1)	(1)	(1)
PART TIME					
TEMPORARY					

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

This bill would completely repeal the fisheries business tax. If this bill is passed, it would result in the reduction of one position in the Audit Division. The position to be deleted would be a Tax Examiner I.

It should be remembered that many of the smaller communities depend on the revenue which they receive from the sharing of the Fisheries Business Tax. The revenue sharing provision in Sec. 9 of the bill is a one time only sharing of the tax collected for 1980.

IV. DATE Feb. 18, 1981

PREPARED BY Gary L. Jenkins

AGENCY Audit Division

PHONE 465-2320

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 103
 Title Fisheries Business Tax & Making Related Amendments
 Requested by Zharoff & Bettisworth Date February 4, 1981

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
 Program Category Affected _____ General Government _____
 BRU, Program, or Subprogram(s) Affected Administration & 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						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		Ø	Ø	Ø	Ø	Ø

FUNDING (Thousands of Dollars)

GENERAL FUND		Ø	Ø	Ø	Ø	Ø
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

This Bill has no effects on administration.

IV. DATE February 9, 1981 PREPARED BY Philip A. Wall
 AGENCY Revenue
 PHONE 465-2313
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

Donald H. Barrow for

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill #103
 Title Act repealing the fisheries business tax and making related amendments
 Requested by House Resources Committee Date 2/9/81

II. FISCAL DETAIL

Agency Affected _____
 Program Category Affected _____
 BPU, 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.						

TOTAL

FUNDING ^{Millions}
(Thousands of Dollars)

GENERAL FUND	-0-	(17.6)	(19.4)	(21.3)	(23.4)	
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

This bill proposes to repeal the fisheries business Tax for catch years 1981 and beyond. The amount for FY82 of \$17.6 million is based on the 1981 catch forecast of Fish and Game. For fiscal years 83-85, the estimates have been increased by 10% per year to reflect price increases in line with inflation. The catch is assumed to remain stable.

IV. DATE 2/9/81

PREPARED BY Bill Yankoo
 AGENCY Resource Research
 PHONE 465 2173

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