

HB

156

Tim:

Attached is a status report of all bills in the Labor & Commerce committee as of the end of the regular session.

It looks to me that the only bill that is currently in the Labor & Commerce committee that might possibly come up during the special session is HB 156, the Motor Fuel Tax increase.

We previously heard the bill on May 13, 1987 and Transportation Commissioner Hickey testified. Committee staff was directed to check with the congressional delegation regarding the outlook for Congressional approval of an increase in the federal motor fuel tax. Senator Eliason made the request with the idea of reducing any increase in the state fuel tax by one-half cent for each cent the federal tax is increased. A copy of language that would achieve this result is attached to this memo.

In general, that inquiry determined that the likelihood of an increase in the tax on the federal level was not great this year.

Commissioner Hickey indicated to me by phone late in the session that the administration could support Senator Eliason's suggestion this year but would have to reserve judgment on the matter for the 1988 session.

The committee member's files on HB 156 are included with this memo, as is the bill.

I have hooked up a recorded message to the phone indicating that the Juneau office will be closed until July 1 for the special session and to please call Anchorage.

When you arrive in the office, simply unplug the phone line hooked up to the machine, and the power cord. The phone will then be back to normal.

I figure we can survive without a recording from the end of the special session to July 8th when I return.

Thanks again for letting me go through with my vacation plans. Happy legislating.

If for some reason the scope of the session were to widen beyond the revenue and spending measures identified by the Governor, I could hop on the plane and be back here in a day.

Indiana contact phone (in laws) 812-835-3591

MARK

MARK

Amendment to CSHB 156 (Finance)

* Sec. 4. If the First Session of the 100th Congress increases the federal tax on the motor fuel taxed at the 16-cent rate in AS 43.40.010(a) and (b), as amended by secs. 1 and 2 of this Act, then, on the effective date of that increase, the 16-cent tax is reduced by one-half cent for each one cent by which the federal tax is increased. However, the 16-cent state tax may not be reduced below 13 cents.

Sent by telecopy to Commissioner Mark Hickey, DOT/PF on 5/14/87

STEVE COWPER
GOVERNOR



STATE OF ALASKA
OFFICE OF THE GOVERNOR
JUNEAU

HB 156

February 27, 1987

The Honorable Ben Grussendorf
Speaker of the House
Alaska State Legislature
P.O. Box V
Juneau, AK 99811

Dear Representative Grussendorf:

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill that increases the highway and off-highway motor fuel tax. The taxes on aviation and marine fuel are not changed.

Current law imposes a tax of eight cents a gallon for motor fuel used on highways. AS 43.40.010(a) and (b). This bill would increase that tax to 16 cents a gallon. Users of fuel for non-highway purposes currently are entitled to a refund of six cents a gallon. AS 43.40.030(a). The bill would not change the amount of this refund; thus, the actual tax on fuel used for non-highway purposes would be 10 cents a gallon.

It is my intent that the increased revenue from this change should be used to pay for highway maintenance, whether that maintenance is done by the state or by the municipalities.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Cowper", written over the word "Sincerely,".

Steve Cowper
Governor

HOUSE FINANCE COMMITTEE
LETTER OF INTENT
FOR
CSHP 156 (Fin) *am*

It is the intent of the legislature in passing HB 156 that \$20.5 million of the revenue generated in FY 88 by its passage be appropriated to the Department of Transportation and Public Facilities. Of this amount, \$14.9 million is to be used to restore funding to the highway and aviation component within each of the Department's five maintenance districts, \$5.5 million is to be used to restore funding to the Marine Highway System, and \$100,000 is to be used to establish a task force to review road maintenance responsibilities and an advisory group to review operations of the marine highway. These additional monies are not to be considered one-time add-ons to the DOT/PF budget, but are to be made available for maintenance and operation and the marine highway system in all future years.

The \$14.9 million is to be used to build back each maintenance district's funding in the proportion in which it has been reduced from the FY 86 Authorized level, as follows:

Central Region	\$5,722,300
Interior District	\$4,715,800
Western District	\$ 716,500
Southcentral District	\$1,791,500
Southeast Region	\$1,953,900

This restoration of funds will allow the State to enhance its current level of maintenance on roads and at airports throughout the state in FY 88, and should obviate the need for transfer of road maintenance responsibilities to local governments. It is the intent of the legislature that no such transfer of maintenance responsibilities occur until the task force established to review these responsibilities has completed its work, or until mutually agreed to arrangements with individual communities are made.

The \$5.5 million is to be used to reduce the times in which communities would be without marine highway service during the winter periods and to increase Southeast mainline service, and is to be allocated as follows:

Southeast System	\$4,500,000
Southwest System	\$ 500,000
Critical Service Losses	\$ 500,000

The \$100,000 is to be used to establish a task force to study road maintenance responsibilities and an advisory group to study

Letter of Intent
CSHB 156 (Fin)

marine highway operations, and is to be allocated as follows:

Road Responsibility Task Force	\$ 81,500
Marine Highway Advisory Group	\$ 10,500

It is the intent of the legislature that the road responsibility task force be comprised of representatives of DOT/PF, local governments, unorganized areas, and user groups. The task force is to review the feasibility of transferring the responsibility of direct maintenance on certain routes from the state to local governments. It is the intent of the legislature that the task force examine reasonable and equitable funding sources for maintenance activities, including a review of the motor fuel tax and of the existing road service account in the state's revenue sharing program. The task force shall also study the issues of road ownership, liability, and the transfer of equipment and employees.

It is the intent of the legislature that the marine highway advisory group be comprised of representatives of DOT/PF and communities served by the marine highway system, and individuals having expertise in marine highway operations. The advisory group is to review the operation of the marine highway system, including schedules and tariffs, management, and planning and construction of facilities, for cost efficiencies and increased revenue generation capabilities.

INSERT AMENDMENT

~~It is the intent of the legislature that the road responsibility task force and the marine highway advisory group report their findings and recommendations to the legislature by the 10th day of the second session of the 15th Alaska State Legislature.~~



Al Adams, Chairman
House Finance Committee

Amendment adopted in the House to the House Finance Letter of Intent on May 6, 1987:

It is the intent of the legislature that an interim legislative overview committee be established to review the Department of Transportation and Public Facilities federal-aid project selections so as to ensure fair and equitable distribution of federal-aid funds throughout the state; to monitor progress of the capital project clean-up by the DOT/PF; and to monitor the road responsibility task force and marine highway advisory group's research.

It is the intent of the legislature that the road responsibility task force, marine highway advisory group and the legislative overview committee report their findings and recommendations to the legislature by the 10th day of the second session of the 15th Alaska State Legislature.

Amendment to CSHB 156 (Finance)

* Sec. 4. If the First Session of the 100th Congress increases the federal tax on the motor fuel taxed at the 16-cent rate in AS 43.40.010(a) and (b), as amended by secs. 1 and 2 of this Act, then, on the effective date of that increase, the 16-cent tax is reduced by one-half cent for each one cent by which the federal tax is increased. However, the 16-cent state tax may not be reduced below 13 cents.

Sent by telecopy to Commissioner Mark Hickey, DOT/PF on 5/14/87

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

No. 4

REQUEST:

Bill Version: CSHB 156(Fin)
Publish Date: HOUSE 4/30/87

Revision Date: 4/27/87
Title: An Act increasing the
motor fuel tax
Sponsor: Governor
Requestor: House Finance

Agency Affected: DOT/PF
BRU: Various
Components: Various

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES		8756.4	8756.4	8756.4	8756.4	8756.4
TRAVEL		167.2	137.7	137.7	137.7	137.7
CONTRACTUAL		6900.6	6831.1	6831.1	6831.1	6831.1
SUPPLIES		4167.5	4166.5	4166.5	4166.5	4166.5
EQUIPMENT		8.3	8.3	8.3	8.3	8.3
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS		500.0	500.0	500.0	500.0	500.0
TOTAL OPERATING		20500.0	20400.0	20400.0	20400.0	20400.0

CAPITAL						
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REVENUE		2475.0	2475.0	2475.0	2475.0	2475.0
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FUNDING: (Thousands of Dollars)

GENERAL FUND		20500.0	20400.0	20400.0	20400.0	20400.0
FEDERAL FUNDS						
OTHER						
TOTAL		20500.0	20400.0	20400.0	20400.0	20400.0

POSITIONS:

FULL-TIME		100	100	100	100	100
PART-TIME		(32)	(32)	(32)	(32)	(32)
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

See attached for detail. Except for the costs of developing the program for road maintenance it is assumed that future year costs will be equal to the FY 88 level.

Prepared by: Al Adams *APA* Phone: 465-3706
Division: Chairman, House Finance Committee Date: 4/27/87

Approved by Commissioner: _____ Date: _____
Agency: _____

Distribution (by preparer):

Legislative Finance
Legislative Sponsor
Requestor
Office of Management and Budget
Impacted Agency(ies)
Senate Secretary

Analysis of Proposed Expenditure

The proposed motor fuel tax will generate \$33.6 million of which approximately \$20 million will result from fuel consumed on the highway system. Of the total, \$20.5 million is proposed for use in the maintenance and operations of our transportation system as follows: (1) \$5.5 million will be made available to the Alaska Marine Highway System (AMHS); (2) \$14.9 million for the Highways and Aviation components; (3) eighty one thousand and five hundred dollars for a task force to review responsibilities and highway maintenance, and (4) eighteen thousand five hundred for an advisory group to review operation of the AMHS.

Highways and Aviation

The funding for the Highways and Aviation components would be used to bring the funding level for the five districts to approximately 85% of the FY86 general fund authorized levels, assuming acceptance of our current toll proposal for the Dalton Highway and excluding the 10% salary reduction in the Governor's Revised Budget. A review of recent funding for the Highway and Aviation Maintenance components reveals that the 1986 level was the only year in which funding approached the levels we feel are adequate for maintenance on a long-term basis. Therefore, we chose 1986 as the base year and allocated the increased funding so that each district's funding was an equal proration of the reduction from FY86 funding levels. It must be remembered that even after addition of \$3.9 million available from conversion of the Dalton to toll funding and \$14.9 million from the motor fuel tax, the general fund for FY88 for maintenance activities will still be approximately \$9 million less than it was in 1986.

The specific additions to each Highways and Aviation component would be as follows:

Central Region	\$5,722,300
Interior District	4,715,800
Western District	716,500
Southcentral District	1,791,500
Southeast Region	1,953,900
	<u>\$14,900,000</u>

A chart detailing the line item break out of this funding for each maintenance district and marine highways is attached. This chart also shows the personnel increases in each component.

This funding would allow full reinstatement of all proposed service reductions (except elimination of the toll) in the FY88 Budget. It would also provide approximately \$8.8 million toward improvement of the service being provided in the current year under the FY87 Revised Budget. Earlier this year the department estimated that an additional \$5.4 million would be required above the FY87 Revised levels just to provide the normal snow and ice control services. Funds allocated to the Highways and Aviation components will continue to be available for contract maintenance with local governments.

Alaska Marine Highway System

The \$5.5 million addition to the Alaska Marine Highway System would be used to reduce the times in which communities would not have service during the winter periods, as well as increase Southeast mainline service. These funds would be allocated as follows: (1) Southwest System \$500,000; (2) Southeast System \$4,500,000; and (3) \$500,000 for other increases to address other critical service losses as they become known.

These increases, when combined with certain lay up scheduling changes, would provide for at least once a week service for Cordova throughout the year. This would be accomplished by delaying the overhaul for the M/V Tustumena until the March/April period, using the M/V Tustumena for winter service to Cordova, and bringing the M/V Bartlett back into service early, when the M/V Tustumena is in overhaul. This increase in service would generate approximately \$75,000 in revenue.

In the Southeast System, these funds would be used to reduce the period when there would only be one mainliner in operation to the month of April. The use of the M/V Chilkat would be reduced and the increased operating time for the M/V Taku, (6 additional months) would be used for mainline service, as well as the provision of service to Hollis. There would be a need to install an additional dolphin in Hollis to allow the M/V Taku to serve that port. There would also be minor adjustments in service time and schedules on other vessels.

The utilization of the one mainline vessel currently in the Governor's budget on the Seattle instead of the Prince Rupert route would generate approximately \$1.2 million in revenue. The additional authorization of \$4,500,000 for increased vessel operation would also provide approximately \$1.2 million in additional revenue. Until the specific use is identified for the \$500,000 which is unspecified the revenue potentials from this expenditure cannot be identified.

Road Maintenance Responsibilities

It is expected that the review of maintenance responsibilities will include the use of a task force comprised of representatives of political subdivisions and unorganized areas. The purpose of this committee would be to examine highway maintenance responsibilities and would include an examination of funding sources for maintenance activities. This group would need to meet approximately 4 times during the project.

It is expected that the development of the base data, interaction with the locals, and preparation of a formal road maintenance program would require the full time efforts of a project position or professional services contractor, plus additional consultant assistance, for about 5.5 months.

The estimated cost for the preparation of this program is as follows:

Travel for task force (4 meetings, 8 members, 2 staff)	
Travel (4 meetings) X (10 attendees)	
X (\$350 average per ticket)	\$14,000
Per Diem (4 meetings) X (10 attendees) X (2 days each)	
X (\$80 average per diem)	6,400
Project manager additional travel	4,000
Project manager/consultant assistance	
(5.5 months @ \$7500 per month)	41,250
Legal assistance/special mapping and graphics services	12,850
Other contractual services - advertising, telephone, printing	2,000
Commodities	1,000
	<hr/>
	\$81,500

Alaska Marine Highway System - Citizen Advisory Committee

This group would provide advice and recommendations on all phases of the operations of the Alaska Marine Highway System. It is anticipated that the committee would be comprised of at least 5 members and would meet 5 times during FY 88.

<u>Travel</u>	\$16,000
Transportation and per diem for	
five Board members	\$13,500
Transportation and per diem for	
AMHS staff to attend Board meetings	2,500
(locations other than Juneau)	
<u>Contractual Services</u>	2,500
Public Notice Advertising	
	<hr/>
	\$18,500

Position Additions and Line Item Distribution of Funding From Proposed Motor Fuel Tax

Line Item	Central Hwys & Avtn	Interior Hwys & Avtn	Western Hwys & Avtn	Southcentral Hwys & Avtn	Southeast Hwys & Avtn	Southeast* Vessel Operations	Southwest* Vessel Operations	Maintenance Task Force	Marine Advisory Committee	TOTAL
Personal Svcs	2060.0	1660.3	300.0	780.0	706.1	2925.0	325.0	—	—	8756.4
Travel	—	55.5	16.5	11.5	—	50.0	4.2	24.4	16.0	167.2
Contractual	2632.3	1750.0	250.0	750.0	947.8	451.0	50.0	56.1	2.5	6900.6
Commodities	1030.0	1250.0	150.0	250.0	300.0	1067.8	118.7	1.0	—	4167.5
Equipment	—	—	—	—	—	6.2	2.1	—	—	8.3
TOTAL	\$5722.3	\$4715.8	\$716.5	\$1791.5	\$1953.9	\$4500.0	\$500.0	\$82.5	\$18.5	\$20000.0*

Positions

PFT	39	25	4	9	23	—	—	—	—	100
PPT	—	<24>	2	8	<18>	—	—	—	—	<32>
Months	479	252	156	60	111	464	42.5	—	—	1564.5

*An additional \$500.0 is also provided which is not yet identified to a particular component in the Alaska Marine Highway System. This would increase the total to \$20,500.0.

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

Bill Version: CSHB 156(Fin)
Publish Date: HOUSE 4/30/87

REQUEST

Revision Date: 2/10/97
Title: Increasing motor fuel tax

Agency Affected: Revenue
BRU: Audit

Sponsor: Governor
Requestor: Rules Committee

Components: Audit

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
OPERATING						
PERSONAL SERVICES	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-
CONTRACTUAL	-	7.5	-	-	-	-
SUPPLIES	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
LANDS & STRUCTURES	-	-	-	-	-	-
GRANTS, CLAIMS	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING	-	7.5	-	-	-	-
CAPITAL	-	-	-	-	-	-
REVENUE	-	-	-	-	-	-

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	7.5	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

POSITIONS:

FULL-TIME	-	-	-	-	-	-
PART-TIME	-	-	-	-	-	-
TEMPORARY	-	-	-	-	-	-

ANALYSIS: See attached page.

Prepared By: Steven E. Kettel
Division: Audit

Phone: 465-2343
Date: 2/10/87

Approved by Commissioner: Much Malone
Agency: Department of Revenue

Date: 2/18/87

- Distribution (by Agency preparing fiscal note):
- Legislative Finance
 - Legislative Sponsor
 - Requestor
 - Office of Management and Budget
 - Impacted Agency(ies)
 - Senate Secretary

Fiscal Note

Contractual

- A. Passage of the draft will require this DRU to revise and reprint all tax forms related to motor fuel tax.
These forms include the Motor Fuel Tax Return, Motor Fuel Reseller Claim for Refund, Motor Fuel Adjustment Report and the Statute and Regulations Pamphlet. Costs to revise and print these forms is approximately \$5.0.

- B. The Department will be required to write regulations providing rules for the transition period. It is likely that without regulations large quantities of fuel may be taxed at the lower rate of eight cents. Public notice of the regulations and holding hearings will approximate \$2.5.

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

Bill Version: CSHB 156(Fin)
Publish Date: HOUSE 4/30/87

REQUEST
Revision Date: _____
Title: An Act Increasing the Motor Fuel Tax
Sponsor: Rules/Governor
Requestor: Rules

Agency Affected: Revenue
BRU: _____
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
OPERATING						
PERSONAL SERVICES	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
LANDS & STRUCTURES	-	-	-	-	-	-
GRANTS, CLAIMS	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
REVENUE	0	33586.7	32579.1	32253.4	31930.8	31930.8

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	-	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

POSITIONS:

FULL-TIME	-	-	-	-	-	-
PART-TIME	-	-	-	-	-	-
TEMPORARY	-	-	-	-	-	-

ANALYSIS: Attach a separate page if necessary

See attached analysis.

Prepared By: Dave Tonkovich ^{DT} Phone: 465-2173
Division: Research Date: 2/10/87
Approved by Commissioner: Hugh Malone *H Malone* Date: 2/16/87
Agency: Department of Revenue

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)

Continuation for Fiscal Note Analysis

Bill: _____

Analysis:

This legislation raises the tax on motor fuel (gasoline and diesel) from \$.08/gallon to \$.16/gallon. Taxes on marine and aviation fuel uses remain unchanged. The refund for off-highway use (43.40.030) remains at \$.06/gallon which raises the rate for this use from \$.02 to \$.10/gallon. This analysis assumes an effective date of July 1, 1987 (FY88).

FY 86 is used as a starting point for this analysis as this is the last full year for which data on fuel distributions, refunds and credits is available. These assumptions are made:

1. The overall level of economic activity in Alaska will probably decline over the next several years. This note assumes these declines in fuel gallonage (taxable distributions) from the FY86 base year: FY87 (-2%), FY88 (-3%), FY89 (-3%), FY90 (-1%), FY91 (-1%) and FY92 (-0%).
2. Although fuel prices have fallen since the FY86 base period the recent increases in crude oil prices, if maintained, will increase future prices for gasoline and diesel. This analysis uses a price before additional tax of \$1.20/gallon for diesel and \$1.15/gallon for gasoline to estimate the effects of the tax-induced price increase. Price elasticities from national studies indicate that the price increase due to the additional tax will decrease the quantity of fuel consumed between 4 and 5 percent. This study uses the 5 percent figure to adjust gallonages under the proposed legislation.

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

Bill Version: CS HB 156 (FIN)
Publish Date: _____

REQUEST _____

Revision Date: May 11, 1987
Title: An Act Increasing the Motor Fuel Tax
Sponsor: Rules/Governor
Requestor: Rules

Agency Affected: Revenue
BRU: _____
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
OPERATING						
PERSONAL SERVICES	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
LANDS & STRUCTURES	-	-	-	-	-	-
GRANTS, CLAIMS	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
REVENUE	0	33586.7	32579.1	32253.4	31930.8	31930.8

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	-	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

POSITIONS:

FULL-TIME	-	-	-	-	-	-
PART-TIME	-	-	-	-	-	-
TEMPORARY	-	-	-	-	-	-

ANALYSIS: Attach a separate page if necessary

See attached analysis.

Prepared By: Dave Tonkovich ^{GT}
Division: Research/Revenue

Phone: 465-2173
Date: May 13, 1987

Approved by Commissioner: Hugh Malone
Agency: Department of Revenue

Date: May 13, 1987

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)
- Senate Secretary

Continuation for Fiscal Note/Bill Analysis

CS HB 156 (FIN)

Analysis:

This legislation raises the tax on motor fuel (gasoline and diesel) from \$.08/gallon to \$.16/gallon. Taxes on marine and aviation fuel uses remain unchanged. The refund for off-highway use (43.40.030) remains at \$.06/gallon which raises the rate for this use from \$.02 to \$.10/gallon. This analysis assumes an effective date of July 1, 1987 (FY88).

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2. Although fuel prices have fallen since the FY 86 base period the recent increases in crude oil prices, if maintained, will increase future prices for gasoline and diesel. This analysis uses a price before additional tax of \$1.20/gallon for diesel and \$1.15/gallon for gasoline to estimate the effects of the tax-induced price increase. Price elasticities from national studies indicate that the price increase due to the additional tax will decrease the quantity of fuel consumed between 4 and 5 percent. This study uses the 5 percent figure to adjust gallonages under the proposed legislation.

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

Bill Version: CS HB 156 (FIN)

Publish Date: _____

REQUEST _____

Revision Date: April 30, 1987

Agency Affected: Department of Revenue

Title: _____

BRU: Division of Audit

Sponsor: Gov rnor

Components: _____

Requestor: Finance

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
OPERATING						
PERSONAL SERVICES	-	-	-	-	-	-
TRAVEL	-	-	-	-	-	-
CONTRACTUAL	-	7.5	-	-	-	-
SUPPLIES	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
LANDS & STRUCTURES	-	-	-	-	-	-
GRANTS, CLAIMS	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING	-	7.5	-	-	-	-
CAPITAL	-	-	-	-	-	-
REVENUE	-	-	-	-	-	-

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	7.5	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

POSITIONS:

FULL-TIME	-	-	-	-	-	-
PART-TIME	-	-	-	-	-	-
TEMPORARY	-	-	-	-	-	-

ANALYSIS: See attached page.

Prepared By: Steven E. Kettel

Phone: 465-2320

Division: Division of Audit

Date: May 12, 1987

Approved by Commissioner: _____

Date: 5/12/87

Agency: _____

Distribution (by Agency preparing fiscal note):

Legislative Finance

Legislative Sponsor

Requestor

Office of Management and Budget

Impacted Agency(ies)

Senate Secretary

page _____ of _____

Fiscal Note
CS HB 156 (FIN)

Contractual

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Prepared by:
Steven E. Kettel
Department of Revenue
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