

ADDITIONAL REGULATIONS NOTICE INFORMATION
[AS 44.62.190(d)]

1. Adopting Agency: Department of Revenue, Tax Division
2. General subject of regulation: Administration of Revenue Laws: The regulations relate to new tax rates for various parts of marijuana and definitions relevant to those various parts.
3. Citation of regulations: 15 AAC 61.100 and 61.990.
4. Department of Law file number: JU2017200568
5. Reason for the proposed action:
 - compliance with federal law
 - compliance with new or changed state statutes
 - compliance with court order
 - development of program standards
 - other: (please list)
6. Appropriation/Allocation: Tax Division, Revenue Operations
7. Estimated annual cost to comply with the proposed action to:

A private person: *

Another state agency: \$0. The department does not expect additional costs to any other state agency.

A municipality: *

* The department is not able to make a numeric estimate based on information available to it. However, the department does not expect that any private person or municipality would incur additional costs beyond re-programming of computer systems that may be necessary to comply with the proposed regulations.

8. Cost of implementation to the state agency and available funding (in thousands of dollars):
 No costs are expected in FY 2018 or subsequent years.

	Initial Year FY 2018	Subsequent Years
Operating Cost	\$ <u>0</u>	\$ <u>0</u>
Capital Cost	\$ <u>0</u>	\$ <u>0</u>
1002 Federal receipts	\$ <u>0</u>	\$ <u>0</u>
1003 General fund match	\$ <u>0</u>	\$ <u>0</u>
1004 General fund	\$ <u>0</u>	\$ <u>0</u>
1005 General fund/		

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Program	\$ <u>0</u>	\$ <u>0</u>
1037 General fund/ mental health	\$ <u>0</u>	\$ <u>0</u>
Other	\$ <u>0</u>	\$ <u>0</u>

9. The name of the contact person for the regulations:

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10. The origin of the proposed action:

staff of state agency
 Federal government
 General public
 petition for regulation change
 other (please list)

11. Date: July 2, 2018

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