

# Alaska Indirect Expenditure Report

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Preliminary Report for FY 2009-FY 2013

Alaska Department of Revenue

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# Alaska Indirect Expenditure Report

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*Note: other State of Alaska departments are omitted from this list because they reported no indirect expenditures. Other state-owned entities are not included in the preliminary report but may be included in subsequent reports.*

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# Introduction

## Purpose

The *Alaska Indirect Expenditure Report* is intended to provide information about expenditures made by the state that do not otherwise appear in the state budget. This report is submitted in accordance with AS 43.05.095 as a biennial report to the chairs of the Alaska State House and Senate finance committees and the Legislative Finance Division. This requirement was enacted as part of House Bill 306, passed by the Alaska Legislature in 2014.

This report is a cooperative effort led by the Alaska Department of Revenue (DOR). It is based in part on a 2013 Legislative Research report.<sup>1</sup> Ten other departments and agencies submitted information on indirect expenditures they administer.<sup>2</sup> DOR compiled the report contributions of other departments and agencies and also made edits for stylistic consistency. Contributions and data from other departments and agencies are not independently verified. Preparing this report required the work of many people within each department, particularly in DOR. All work was done utilizing existing staff because of the time constraints and was prepared in a very short timeframe between the bill's passage in April and the report's due date in July. Future reports will be carried out by dedicated DOR staff.

In creating this report, the Department of Revenue prepared a survey that was sent out to other departments and agencies in the state. Each agency, including DOR, examined their operations to identify indirect expenditures and report the required information. While this process was aided by the previous Legislative Research report, many departments identified additional provisions that qualified for inclusion in this report. DOR then combined the submissions from all other departments and agencies into this report. Because of the time constraints, the process was not iterative and, for the most part, the information reported herein is unchanged from the original submissions from the departments and agencies.

As a result of the very short timeframe under which this report was completed, this report is admittedly incomplete and there is some missing or unverified information. In addition, the compressed time period meant that there was insufficient time to carry out in-depth analysis. The following discussion explains many of the limitations of this year's report. The longer preparation time allocated to the next incarnation of this report should allow for additional work in these areas.

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<sup>1</sup> *Indirect Expenditures: Provisions in Alaska Law*. Alaska Legislative Research Services, May 2013. Available at <http://www.housemajority.org/wp-content/uploads/2014/02/Indirect-Expenditures.pdf>

<sup>2</sup> The Departments of Administration, Commerce, Community and Economic Development, Education and Early Development, Environmental Conservation, Fish and Game, Health and Social Services, Labor and Workforce Development, Natural Resources, Revenue, and Transportation and Public Facilities, as well as the Alaska Court System, identified indirect expenditures. The Department of Law assisted in researching and reviewing the report.

## Defining Indirect Expenditures

AS 43.05.095 defines an “indirect expenditure” as an express provision of state law that results in foregone revenue for the state by providing:

- (1) a tax credit or other credit;
- (2) an exemption, but does not include federal tax exemptions adopted by reference in AS 43.20.021;
- (3) a discount;
- (4) a deduction, but does not include costs incurred in the ordinary course of business that are deducted in the calculation of a tax under this title or in the calculation of a royalty or net profit share payment for a lease issued under AS 38; or
- (5) a differential allowance.

For some tax provisions, it is difficult to distinguish between provisions that provide exemptions from tax and provisions that simply define the tax base. For example, the state’s vehicle rental tax applies only to rentals that are shorter than ninety days. Is this simply the definition of renting a vehicle (taxed) versus leasing a vehicle long-term (not taxed), or does this provision provide an exemption for rentals longer than ninety days and therefore qualify as an indirect expenditure? In this case, DOR chose not to include the provision.

There are similar definitional issues with determining whether certain tax provisions should be considered differential allowances or not. For example, different motor fuels (such as gasoline, marine fuel and jet fuel) are taxed at different rates. Should the lower rates for certain fuels be considered a differential allowance that reduces revenue from the highest rate? Should the lowest rate be considered the base rate instead? Or should each fuel be treated as a separate product and the differences be irrelevant to this report? Once again, the Department chose to define “indirect expenditure” broadly and considered the lower rates to be the differential allowance from the highest rate.

## Reported Information

House Bill 306 requires departments to report the following information for each indirect expenditure:

- (1) the name of the indirect expenditure;
- (2) a brief description of the indirect expenditure;
- (3) the statutory authority for the indirect expenditure;
- (4) the date the statute authorizing the indirect expenditure is to be repealed, if applicable;
- (5) the intent of the legislature in enacting the statute authorizing the indirect expenditure;
- (6) the public purpose served by the indirect expenditure;
- (7) the estimated annual effect on revenue of the indirect expenditure for the previous five fiscal years, excluding the fiscal year immediately preceding the date the report is due;
- (8) the estimated cost to administer the indirect expenditure, if applicable; and
- (9) the number of beneficiaries of the indirect expenditure.

DOR referred to a 2013 Legislative Research report entitled *Indirect Expenditures: Provisions in Alaska Law* to further define these items. The requirements for legislative intent and cost of administration were not part of the Legislative Research report, so those definitions were developed by DOR.

## **Incomplete Information**

Due primarily to time and staffing constraints, this report includes only limited data for the cost of administering the indirect expenditures. Most indirect expenditures do not require dedicated staff, but may impose burdens on current staff. In the future, DOR plans to explore a uniform methodology for determining the cost of administering each of its indirect expenditures. Developing and applying such a methodology was not possible in the condensed timeframe for this year's report.

The legislative intent section is also incomplete for many indirect expenditures. Some indirect expenditures originate in statutes that predate electronic records, making it time-consuming to research the legislative history of provisions in sufficient depth to define legislative intent. The Department of Law helped research these provisions, and inferred the intent from the statute in some cases. With more time for archival research, future reports will have more complete legislative intent information. Due to limited space, citations were omitted from the legislative intent sections in this report.

Finally, for many indirect expenditures, the revenue impact and/or number of beneficiaries is listed as "unknown." For some tax provisions, the information may be confidential because it affects too few taxpayers to be made public. In other cases, this is because the provision's impact cannot be precisely measured or because additional work is required to ascertain its impact. In the future, agencies may estimate the revenue impact of these provisions and explain the methodology used to do so. Further, for some indirect expenditures it is possible for the impact to be measured but there is no existing method to track it. In those cases, the department may develop ways to track and report these costs for future reports. DOR is currently in the process of implementing a new revenue management system that will allow for more detailed tracking and reporting in the future.

## **Limitations of Analysis**

The "cost of administration component" should not be considered to be equal to the savings generated by repealing the authorizing statute. As a result, this section should not be construed as a fiscal note for legislation to repeal or sunset a particular provision.

The revenue impact for an indirect expenditure may not reflect the true savings from repealing the provision. Once again, this section should not be construed as a fiscal note for legislation to repeal or sunset a particular provision.

For indirect expenditures in the Department of Revenue, the revenue impact reported here reflects the impact on tax liabilities, not tax payments. Many tax types require taxpayers to make

estimated tax payments before the return is filed, and these estimated payments may extend across multiple fiscal years for a single tax return. Some taxes are paid on a calendar year basis rather than the state's July-June fiscal year. As a result, the revenue impacts may not reflect the actual fiscal impact on payment in that fiscal year. Raw impacts shown give an idea of the scale of the indirect expenditures, but should not be interpreted to be the actual cost to the state in a given fiscal year.

Finally, DOR's section also is limited by confidentiality statutes and rules. Tax returns are confidential and information from tax returns can only be disclosed in aggregate. Some tax expenditures benefit too few taxpayers to be disclosed, so the information is either aggregated with other expenditures, obscured by providing ranges, or not disclosed at all.

We hope that this report is useful in understanding and evaluating the provisions it describes. We look forward to working collaboratively with the Legislative Finance Division and policymakers to ensure that this report meets their needs as they consider these very important issues.

<b>Department or Agency</b>	<b>Department of Administration Division of Motor Vehicles</b>			
<b>Indirect Expenditure Name</b>	Motor vehicle license plates and registrations fees for disabled veterans	Motor vehicle license plates and registrations fees for disabled persons	Motor vehicle license plates and registrations fees for Gold Star Family	Motor vehicle license plates and registrations fees for amateur radio users
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Waives registration fees for disabled veterans.	Waives registration fees for disabled persons.	Waives registration fees for survivors of those killed in the line of duty.	Waives registration fees for certain amateur radio users.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 28.10.421, AS 28.10.181	AS 28.10.421, AS 28.10.181	AS 28.10.421, AS 28.10.181(l)	AS 28.10.421, AS 28.10.181(i)
<b>Year Enacted</b>	2002	2002	2007	1978
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Create a distinctive plate so disabled veterans can be recognized and stand out.	Allow disabled persons to be issued a plate that does not have the international symbol of accessibility and which they are qualified for under AS 28.10.181.	Allow relatives of members of the United States Armed Forces that were killed in the line of duty to receive a gold star license plate.	Allows the registration of an amateur mobile radio station vehicle for each radio license issued by the federal government.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Determined by Legislature	Determined by Legislature	Determined by Legislature	Determined by Legislature
<b>Estimated Revenue Impact</b>				
FY 2009	\$143,100	\$383,800	\$1,550	\$17,650
FY 2010	\$155,550	\$400,150	\$2,000	\$17,550
FY 2011	\$174,900	\$409,850	\$2,350	\$17,400
FY 2012	\$195,950	\$417,150	\$2,750	\$16,600
FY 2013	\$204,000	\$366,950	\$200	\$8,600
<b>Cost to Administer</b>	0	0	0	0
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	2,040	3,669	2	86

<b>Department or Agency</b>	<b>Department of Administration Division of Motor Vehicles</b>			
<b>Indirect Expenditure Name</b>	Motor vehicle license plates and registrations fees for Purple Heart recipients	Motor vehicle license plates and registrations fees for Prisoners of War	Motor vehicle license plates and registrations fees for Pearl Harbor survivors	Motor vehicle license plates and registrations fees for senior citizens
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Waives registration fees for Purple Heart recipients.	Waives registration fees for Prisoners of War.	Waives registration fees for Pearl Harbor survivors.	Waives registration fees for persons 65 years of age or older.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 28.10.421, AS 28.10.181(q)	AS 28.10.421, AS 28.10.181(l)	AS 28.10.421, AS 28.10.181(l)	AS 28.10.411 (f)
<b>Year Enacted</b>	1989	1984	1988	1978
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Allows Purple Heart recipients to register one non-commercial vehicle.	Allows individuals who were Prisoners of War to register one non-commercial vehicle.	Allows individuals who were on active duty in Pearl Harbor on December 7, 1941 to register one non-commercial vehicle.	Allows individuals who are 65 years of age or older on January 1st of the year the vehicle is registered to one exemption
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Determined by Legislature	Determined by Legislature	Determined by Legislature	Determined by Legislature
<b>Estimated Revenue Impact</b>				
FY 2009	\$32,150	\$500	\$450	\$317,100
FY 2010	\$33,450	\$450	\$400	\$317,100
FY 2011	\$33,800	\$500	\$350	\$317,100
FY 2012	\$39,000	\$350	\$200	\$317,100
FY 2013	\$34,200	\$200	\$100	\$302,700
<b>Cost to Administer</b>	None			None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	342	2	1	6,054

<b>Department or Agency</b>	<b>Department of Administration Division of Motor Vehicles</b>			
<b>Indirect Expenditure Name</b>	Motor vehicle license plates and registrations fees for municipal governments and charitable organizations	State identification cards for senior citizens	Motor vehicle license plates and registrations fees for state owned vehicles	\$10 fee waiver for government agencies
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Discounts vehicle registration fees from \$100 to \$10 for vehicles owned by municipal governments, charitable or non-profit organizations, church/religious organizations, and Alaska Tribal Village Councils.	Waives identification card fees for applicants that are 60 years or older.	Waives registration fees for state owned vehicles	Fee waiver for government agencies requesting driver and vehicle records from DMV.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 28.10.421(d), AS 28.10.181(a), AS 28.10.181(e)	AS 18.65.310(g)	AS 28.10.421	Unknown
<b>Year Enacted</b>	1978	1973 or 1976	Unknown	Unknown
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Allows municipalities, charitable, non-profits, and church/religious organizations to get a discounted rate on vehicle registrations. Alaska Native Tribal Village Councils are also eligible.	Allows residents over 60 years of age to receive a free state identification card.	Unknown	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Determined by Legislature	Determined by Legislature	Determined by Legislature	Determined by Legislature
<b>Estimated Revenue Impact</b>				
FY 2009	\$454,095	\$149,895	\$53,850	Not tracked
FY 2010	\$460,575	\$163,725	\$55,590	
FY 2011	\$472,455	\$161,265	\$57,900	
FY 2012	\$486,270	\$132,930	\$55,450	
FY 2013	\$504,765	\$137,325	\$38,050	
<b>Cost to Administer</b>	None			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	5,610	9,155	380	Unknown

<b>Department or Agency</b>	<b>Department of Administration Division of Motor Vehicles</b>
<b>Indirect Expenditure Name</b>	Anatomical Gift Awareness Fund (Organ Donor Registration)
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	DMV hosts the program information for Life Alaska Donor Services on our server. We do not have authority to bill them for this service and absorb the storage fees in our budget.
<b>Authorizing Statute, Regulation or Other Authority</b>	unknown
<b>Year Enacted</b>	2009
<b>Sunset or Repeal Date</b> (If applicable)	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Unknown
<b>Estimated Revenue Impact</b>	
FY 2009	Not in effect
FY 2010	\$6,913
FY 2011	\$6,552
FY 2012	\$11,805
FY 2013	\$8,484
<b>Cost to Administer</b>	
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	1

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Banking and Securities</b>	
<b>Applicable Program</b>	<b>Banking</b>	<b>Securities</b>
<b>Indirect Expenditure Name</b>	Small loan company exemption	Discount for securities registrants and notice filers
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Exempts licensed small loan companies from the requirement of a business license.	Allows securities registrants and notice filers to renew for two years for a discount of \$100. Usual fee is \$600 annually, or two years for \$1100.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 06.20.030	3 AAC 08.920(3),(4) and (5); AS 45.55.110; 45.55.139; 45.55.950; 45.55.980
<b>Year Enacted</b>	1978	1999
<b>Sunset or Repeal Date</b> (If applicable)	N/A	N/A
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Alleviate regulatory burden by not requiring two licenses.	At the time the legislation passed in 1999 (HB 83), the Division was moving to a flat fee schedule. Testimony by then Director Elder that mutual funds have one and two year notice filings; so by providing a two-year option, it would reduce the paperwork burden on the issuers and the division, with only a slight discount.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Reduces regulatory burden on small loan companies.	Reduces regulatory burden on issuers of securities and work load on the division for renewal processing.
<b>Estimated Revenue Impact</b>		
FY 2009	\$50	\$277,300
FY 2010	\$50	\$340,200
FY 2011	\$50	\$282,100
FY 2012	\$50	\$340,400
FY 2013	\$50	\$285,500
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	One business.	Between 2,773 and 3,504 securities issuers benefit directly per year.

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Community and Regional Affairs</b>	
<b>Applicable Program</b>	<b>Bulk Fuel Loan Program</b>	<b>Office of the State Assessor</b>
<b>Indirect Expenditure Name</b>	Interest reduction	Senior Citizens - Disabled Veterans Tax Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Statutory interest base rate for borrowers is 4%. Statutes allow a 1% or 2% interest reduction on subsequent loans for borrowers in good standing. The interest rate for a first time borrower that receives a Bulk Fuel Loan will be zero.	State law exempts real property owned and occupied as a permanent home by a resident, 65 years of age or older, or, by a disabled veteran with a 50% or greater service-connected disability. The exemption applies to the first \$150,000 of assessed valuation.
<b>Authorizing Statute, Regulation or Other Authority</b>	A.S. 42.45.280, 3AAC161.045	A.S. 29.45.030(e) - (g)
<b>Year Enacted</b>	2013	1973
<b>Sunset or Repeal Date</b> (If applicable)	N/A	N/A
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	For the first year, zero interest loan for struggling entities to allow them time to work with the program to build management capacity. For the second and subsequent years, interest reduction to provide an incentive to entities that timely repaid their previous loans.	Reimburse municipalities for reduced revenue from a legislatively mandated program.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Interest reduction is an incentive to remain in good standing in revolving loan program.	Lessen the tax burden on elderly persons and disabled veterans to encourage them to stay residents of the state.
<b>Estimated Revenue Impact</b>	<i>Note: The Bulk Fuel loan program is a revolving loan program. Program expenses come from the loan fund. The existing interest structure is expected to pay all costs of the program and keep the total loan fund at the current existing level of at least \$23.5 million.</i>	<i>Note: By not appropriating funds to meet the reimbursement obligation, the state increases the Unrestricted General Fund.</i>
FY 2009		\$0
FY 2010		\$0
FY 2011		\$0
FY 2012		\$0
FY 2013	Program began in FY 2013. \$21,000	\$0
<b>Cost to Administer</b>	There is no additional incremental cost to the administration of the interest reduction program within the bulk fuel loans.	This program is not funded, so there is no fiscal impact.
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Currently there are 78 borrowers. This number is expected to vary between 50 and 80 in the future.	Twenty-four municipalities that collect property taxes are mandated by law to provide this exemption.

Department or agency	Department of Commerce, Community and Economic Development	
	Division of Community and Regional Affairs	Division of Corporations, Business and Professional Licensing
<b>Applicable Program</b>	<b>Office of the State Assessor</b>	<b>Business Licensing</b>
<b>Indirect Expenditure Name</b>	Property Tax Equivalency Payments (Renters Rebate)	Discount for senior citizens
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	The program rebates, to eligible applicants, that portion of their yearly rent on their permanent residence that goes towards the payment of real property taxes. A resident of the state who rents a permanent place of abode is eligible for a tax equivalency payment from the state through the department if the resident is (1) at least 65 years old; (2) a disabled veteran; or (3) at least 60 years old and the widow or widower of a person who was eligible for payment under (1) or (2).	In FY 2009 The business license fee was \$50 a year for a sole proprietor who is 65 years or older any time during the year the license is issued. This is half the price of a normal one year business license. In FY 2010-FY 2012 the business license fee is \$25 a year for a sole proprietor who is 65 years or older any time during the year the license is issued. This is half the price of a normal one year business license.
<b>Authorizing Statute, Regulation or Other Authority</b>	A.S. 29.45.040	AS 43.70.030(a)(1-2), 12 AAC 12.010(a)(1-2)
<b>Year Enacted</b>	1973	2003
<b>Sunset or Repeal Date</b> (If applicable)	N/A	none
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Reimburse municipalities for reduced revenue from a legislatively mandated program.	Discount for sole proprietor senior citizens. HB32 will expand the discount to include sole proprietor disabled veterans.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Lessen the fiscal burden on elderly to encourage them to stay residents of the state.	Foster Alaskan businesses and corporations.
<b>Estimated Revenue Impact</b>	<i>Note: By not appropriating funds to meet the reimbursement obligation, the state increases the Unrestricted General Fund.</i>	
FY 2009	\$0	\$75,400
FY 2010	\$0	\$32,600
FY 2011	\$0	\$42,500
FY 2012	\$0	\$38,400
FY 2013	\$0	\$62,000
<b>Cost to Administer</b>	This program is not funded, so there is no fiscal impact.	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Eighteen municipalities that collect property taxes that are mandated by law to provide this exemption. The Property Tax Equivalency Payment Program has not been funded since FY2000, so there are no beneficiaries.	FY 2009-FY 2012 ranges from 1,300 to 1,700 and average is 1,512. FY 2013 is 2,480. Note: license fees in FY09 were double the current amount. The department currently does not track disabled veterans and is unable to determine the number of potential beneficiaries.

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Corporations, Business and Professional Licensing</b>	
<b>Applicable Program</b>	<b>Corporations</b>	
<b>Indirect Expenditure Name</b>	Discount for Alaskan corporations on biennial report	Discount for Alaskan LLCs on biennial report
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	The corporation tax on a biennial report for a domestic (Alaskan) corporation is \$100 and for a foreign (non-Alaskan) corporation is \$200.	The corporation tax on a biennial report for a domestic (Alaskan) limited liability company is \$100 and for a foreign (non-Alaskan) limited liability company is \$200.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 10.06.845(a)	3 AAC 16.065; AS 10.50.850; AS 10.50.900
<b>Year Enacted</b>	1988	1995
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Discount for domestic (Alaskan) entities.	Discount for domestic (Alaskan) entities.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Foster Alaskan businesses and corporations.	Foster Alaskan businesses and corporations.
<b>Estimated Revenue Impact</b>		
FY 2009	\$444,600	\$460,400
FY 2010	\$487,500	\$563,700
FY 2011	\$453,500	\$599,900
FY 2012	\$464,200	\$652,000
FY 2013	\$692,200	\$1,163,300
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	FY 2009 – FY2012 ranges from 4,446 to 5,116 and average is 4,723. FY 2013 – FY 2014 averages 57% of business corporations and 100% of professional corporations are domestic, for an estimated 6,933 domestic corporation biennial reports.	FY 2009 – FY 2012 ranges from 4,398 to 6,520 and average is 5,432. FY2013 – F 2014 averages 86% of the LLCs are domestic, for an estimated 11,633 domestic LLC biennial reports.

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Corporations, Business and Professional Licensing</b>	
<b>Applicable Program</b>	<b>Corporations</b>	
<b>Indirect Expenditure Name</b>	Discount for Alaskan LLPs on biennial report	Discount for Alaskan LLCs on creation
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	The corporation tax on a biennial report for a domestic (Alaskan) limited liability partnership is \$100 and for a foreign (non-Alaskan) limited liability partnership is \$200.	The corporation tax on a creation filing for a domestic (Alaskan) corporation is \$100 and for a foreign (non-Alaskan) corporation is \$200.
<b>Authorizing Statute, Regulation or Other Authority</b>	3 AAC 16.055(c); AS 32.05.750, AS 32.06.970	AS 10.06.845(a)
<b>Year Enacted</b>	1997	1988
<b>Sunset or Repeal Date</b> (If applicable)	none	none
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Discount for domestic (Alaskan) entities.	Discount for domestic (Alaskan) entities.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Foster Alaskan businesses and corporations.	Foster Alaskan businesses and corporations.
<b>Estimated Revenue Impact</b>		
FY 2009	\$600	\$58,500
FY 2010	\$2,300	\$60,900
FY 2011	\$500	\$59,600
FY 2012	\$2,300	\$54,900
FY 2013	\$2,000	\$50,800
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	FY 2009 – FY 2012 ranges from 5 to 23 and average is 15. FY 2013 – FY2014 averages 38% of the LLPs are domestic, for an estimated 20 domestic LLP biennial reports.	FY 2009 – FY2012 ranges from 549 to 803 and average is 628. FY 2013 had 508 new domestic corporations.

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Corporations, Business and Professional Licensing</b>	
<b>Applicable Program</b>	<b>Corporations</b>	
<b>Indirect Expenditure Name</b>	Discount for Alaskan LLCs on creation	Discount for Alaskan LLPs on creation
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	The corporation tax on a creation for a domestic (Alaskan) limited liability company is \$100 and for a foreign (non-Alaskan) limited liability company is \$200.	The corporation tax on a creation filing for a domestic (Alaskan) limited liability partnership is \$100 and for a foreign (non-Alaskan) limited liability partnership is \$200.
<b>Authorizing Statute, Regulation or Other Authority</b>	3 AAC 16.065; AS 10.50.850, AS 10.50.900	3 AAC 16.055(c); AS 32.05.750, AS 32.06.970
<b>Year Enacted</b>	1995	1997
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Discount for domestic (Alaskan) entities.	Discount for domestic (Alaskan) entities.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Foster Alaskan businesses and corporations.	Foster Alaskan businesses and corporations.
<b>Estimated Revenue Impact</b>		
FY 2009	\$278,800	\$600
FY 2010	\$271,000	\$500
FY 2011	\$332,200	\$400
FY 2012	\$348,800	\$500
FY 2013	\$392,200	\$1,000
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	FY 2009 – FY 2012 Ranges from 2,710 to 3,488 and average is 3,074. FY2013 had 3,922 new domestic LLCs.	FY 2008 – FY 2012 ranges from 4-6 and average is 5. FY 2013 had 10 new LLPs.

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Corporations, Business and Professional Licensing</b>	
<b>Applicable Program</b>	<b>Professional Licensing: all programs</b>	<b>Professional Licensing: Big Game Commercial Services Board</b>
<b>Indirect Expenditure Name</b>	Pro-rated rate for renewal of licenses within 90 days of expiration	Discount for Alaskan guides
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Provides a pro-rated rate for renewal of the license for those who make initial application for a professional license within 90 days of its biennial expiration.	The amount of the license fee for a nonresident shall be two times the amount of the license fee for a resident.
<b>Authorizing Statute, Regulation or Other Authority</b>	12 AAC 02.030; AS 08.01.065, AS 08.01.080, AS 08.01.100	AS 08.54.770
<b>Year Enacted</b>	1981	1996
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown	The legislative intent appears to equalize the cost of program-related land management and law enforcement by recouping costs via higher fees for out-of-state residents. Therefore, there may be no actual "benefit" to applicants with Alaska residency.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Streamlines licensing paperwork and expense for those who make initial application for a professional license within 90 days of its biennial expiration.	Licensing of guides is funded from program receipts. The additional cost assessed against nonresident guides reflects costs nonresidents are not paying for the management of lands and resources as well as other management costs associated with the process. The two-to-one ratio does not nearly cover land management expenditures by Alaska residents in which nonresidents do not participate. That is the reason for the difference in licensing fees.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown. This specific type of application is not separately identified or quantified	N/A
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Resident license-holders for this program as of 6/5/14: 529 at license fee \$450; 407 at license fee \$250. There are currently 57 nonresidents at license fee \$1300 and 225 nonresidents at license fee \$720.

Department or agency	Department of Commerce, Community and Economic Development	
	Division of Corporations, Business and Professional Licensing	Division of Economic Development
<b>Applicable Program</b>	<b>Professional Licensing: Collection Agencies</b>	<b>Commercial Fishing Revolving Loan Fund</b>
<b>Indirect Expenditure Name</b>	Discount for resident license-holders	Pay on Time Program
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	The application fee and the biennial license fee for a nonresident operator or nonresident agency license are double the same fees established by regulations under AS 08.01.065 for a resident operator or agency.	1% interest rate incentive for following year to borrowers that make payment timely.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 08.24.370	3 AAC 80.055(p); AS 16.10.310
<b>Year Enacted</b>	1968	8/1/2000
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown	Provide an incentive for borrowers who make timely payments.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Foster Alaskan businesses and corporations.	Gives borrowers that consistently pay timely an incentive. The program also saves the division money by reducing the number of extensions, soft collections contacts, workouts and other collection activity associated with borrowers that do not pay on time.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	N/A	\$212,866 \$241,773 \$305,121 \$363,804 \$386,451
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Resident license-holders for this program as of 5/18/14: 38 at license fee \$125. There are currently 443 nonresidents at license fee \$250. Branch offices are not counted since the fee is the same regardless of residency.	Approximately 938 based on a 5 year average.

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Insurance</b>	
<b>Applicable Program</b>	<b>Insurance: all programs</b>	
<b>Indirect Expenditure Name</b>	Premium Deduction	Deduction of Claims Paid
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Premium deductions from premium written due to cancellations, returned premiums, the unabsorbed premiums refunded to policy holders, refunds, savings, savings coupons and other similar returns to policy holders.	Premium tax on hospital and medical service corporations is based on 6% of gross premiums less claims paid.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 21.09.210(b)	AS 21.09.210(b)(2)
<b>Year Enacted</b>	1966	1966
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	There is no legislative history that indicates the legislative intent of this specific provision. The provision was enacted as part of a complete revision and reorganization of Alaska's insurance statutes in 1966 and was based on Montana's insurance code enacted in that state in 1961 and considered at that time to be "the most modern, complete, and up-to-date body of insurance regulation [of] any of the fifty states." The language of the provision, however, is unambiguous and the legislature's intent is clear from the common and ordinary meaning of the words the legislature used in the provision.	The minutes of the February 17, 1966 meeting of the House Commerce Committee included the following notation regarding AS 21.09.210(b)(2): "The question was raised as to whether or not health care plans were included. It was then discussed and noted that the provision was a compromise provision (group insurance insurers were discussed as to whether or not they were placed in a competitive disadvantage, the compromise which this section represents was then mentioned)." See legislative intent for premium deduction for more information.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Returning of policy premium when a policy is not in force.	Establishment of premium tax on hospital and medical service corporations.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	<i>Note: The estimated revenue impact is calculated dividends * tax rate (2.7).</i> \$938,694 \$918,288 \$936,015 \$901,068 \$976,932	<i>Note: The estimated revenue impact is calculated claims paid * tax rate (6%).</i> \$11,154,833 \$11,211,849 \$11,427,532 \$11,890,941 \$9,393,147
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	The number of companies ranged from 153 - 169 from 2007 to 2012.	2 companies benefit.

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Insurance</b>	
<b>Applicable Program</b>	<b>Insurance: all programs</b>	
<b>Indirect Expenditure Name</b>	Wet Marine and Transportation tax	Tax Exempt State Premiums
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Premium tax on insurer of wet marine and transportation contracts. 3/4 of 1% on its gross underwriting profit which is less direct losses paid.	Premiums paid by the state for insurance policies and contracts purchased under AS 39.30 are exempt from taxation.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 21.09.210(d)	AS 21.09.210(i)
<b>Year Enacted</b>	1966	1966
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	A. J. Lingle, director of the division of insurance, pointed out that the wet marine insurance tax amount was "the usual one put on insurance of this type." (2/17/1966 Minutes of the Commerce Committee). The provision was enacted as part of a complete revision and reorganization of Alaska's insurance statutes in 1966. See legislative intent for premium deduction for more information.	There is no legislative history that indicates the legislative intent of this specific provision. The provision was enacted as part of a complete revision and reorganization of Alaska's insurance statutes in 1966. See legislative intent for premium deduction for more information.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Establishment of premium taxes on wet marine and transportation contracts.	Reducing the cost of premiums to employees working for the State of Alaska.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	<i>Note: the estimated revenue impact is calculated as direct losses paid * tax rate (0.75%).</i> \$64,726 \$110,169 \$84,459 \$117,618 \$146,024	Without reviewing 5,000+ premium tax reports, the cost to the state is not ascertainable.
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	The number of companies ranged from 22 - 34 from 2007 to 2012.	Unknown

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Insurance</b>	
<b>Applicable Program</b>	<b>Insurance: all programs</b>	
<b>Indirect Expenditure Name</b>	Lower Tax Rate	Unauthorized Company Tax
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Lower tax rate on individual life insurance policy premiums over \$100,000. The first \$100,000 taxed at 2.7% and anything over \$100,000 taxed at 0.1%.	Tax exemption for insurance of risks of the state or a political subdivision of this state, or to insurance of aircraft primarily engaged in interstate or foreign commerce.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 21.09.210(m)	AS 21.33.055(c)
<b>Year Enacted</b>	1998	1992
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	At the time of passage in 1998, testimony from the insurance division director indicated that there were no policies being written in the state with a yearly premium of \$100,000 or more. Testimony of supporters of the bill and Rep. Joe Ryan, sponsor of the amendment, indicated the intent of the amendment was to encourage large insurance policies to be placed in Alaska, to increase revenue and jobs in the state, to enhance the trust and financial planning industries in the state, and to make Alaska more competitive.	The provision was enacted as part of a substantial bill to enable the Alaska Division of Insurance to obtain accreditation by the National Association of Insurance Commissioners and to bring the state's insurance statutes up to date including the reorganization and revision of the requirements of licensing of insurance professionals. There is no legislative history that indicates the legislative intent of this specific provision. The language of the provision, however, is unambiguous and the legislature's intent is clear from the common and ordinary meaning of the words the legislature used in the provision.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Lower the cost for very large individual life insurance policies.	Exempt State of Alaska and entities engaging in aircraft used for interstate or foreign commerce from paying tax.
<b>Estimated Revenue Impact</b>	<i>Note: The estimated revenue impact is calculated as premiums over \$100,000 per individual policy * tax rate (2.7%).</i>	
FY 2009	\$3,279,105	\$0
FY 2010	\$2,247,950	\$0
FY 2011	\$5,424,128	\$0
FY 2012	\$11,525,267	\$0
FY 2013	\$2,925,949	\$0
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	The number of companies ranged from 13 - 16 from 2007 to 2012.	None

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Insurance</b>	
<b>Applicable Program</b>	<b>Insurance: all programs</b>	
<b>Indirect Expenditure Name</b>	Independently Procured Tax	Alaska Fire Standards Council Tax Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Tax exemption for insurance of risks to the state or a political subdivision of the state, or to insurance of aircraft primarily engaged in interstate or foreign commerce.	Tax credit for gift to Alaska Fire Standards Council. Allowed up to tax on fire premiums written.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 21.33.061(g)	AS 21.96.075
<b>Year Enacted</b>	Enacted 1984, effective date 1985	2000
<b>Sunset or Repeal Date</b> (If applicable)	None	Can only claim up to \$150,000 but when combined with other tax credits allowed up to \$5,000,000 until 2021 when it goes back down to \$150,000.
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	There is no legislative history that indicates the legislative intent of this specific provision. The language of the provision, however, is unambiguous and the legislature's intent is clear from the common and ordinary meaning of the words the legislature used in the provision.	Rep. Gene Therriault, sponsor of the bill, was approached by the Alaska Fire Chiefs Association to establish a tax credit to help fund the Alaska Fire Standards Council operations. The Council was assigned to find alternative funding methods and determine funding by offering a tax credit to the insurance companies and allows a tax credit for contributions made.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Exempt State of Alaska and entities engaging in aircraft used for interstate or foreign commerce from paying tax.	Encourage donations for the Alaska Fire Standards Council.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	None	None

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Insurance</b>	
<b>Applicable Program</b>	<b>Surplus Lines Tax</b>	
<b>Indirect Expenditure Name</b>	Deduction from premiums written for return premium transactions	Tax exemptions
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Deduction from premiums written for return premium transactions.	Tax exemption for insurance of risks of the state or a political subdivision of this state, to an agency of state government or its political subdivisions, or to insurance of aircraft primarily engaged in interstate or foreign commerce.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 21.34.180	AS 21.34.180(i)
<b>Year Enacted</b>	Enacted 1984, effective date 1985	Enacted 1984, effective 1985
<b>Sunset or Repeal Date</b> (If applicable)	N/A	N/A
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Ch 117 SLA 1984 created a new Chapter 34, Surplus Lines Insurance, in the insurance Title 21 which included this provision. The new title was an "'Alaskanized' version of the model bill" which was the NAIC surplus lines model bill. A provision with the same effect was first enacted as part of a complete revision and reorganization of Alaska's insurance statutes in 1966. See legislative intent for premium deduction for more information. The language of the provision, however, is unambiguous and the legislature's intent is clear from the common and ordinary meaning of the words the legislature used in the provision.	Ch 117 SLA 1984 created a new Chapter 34, Surplus Lines Insurance, in the insurance Title 21 which included this provision. The new title was an "'Alaskanized' version of the model bill," which was the NAIC surplus lines model bill. Ch 117 SLA 1984 has no legislative history to indicate the legislative intent of this specific provision. The language of the provision, however, is unambiguous and the legislature's intent is clear from the common and ordinary meaning of the words the legislature used in the provision.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Establishment of premium taxes on surplus lines contracts	Exempt State of Alaska and entities engaging in aircraft used for interstate or foreign commerce from paying tax
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	<i>Note: The estimated revenue impact is calculated return premium * tax plus fee rate (3.7%).</i> \$118,632 \$114,236 \$109,975 \$121,535 \$137,786	<i>Note: The estimated revenue impact is calculated premium * tax plus fee rate (3.7%).</i> \$353,218 \$616,902 \$615,341 \$789,366 \$761,745
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	The number of insured policies averaged 630 per year.	The number of insured policies averaged 210 per year.

<b>Department or agency</b>	<b>Department of Commerce, Community and Economic Development Division of Insurance</b>	
<b>Applicable Program</b>	<b>Insurance: all programs</b>	
<b>Indirect Expenditure Name</b>	Alaska Comprehensive Health Insurance Association Tax Credit	Education Tax Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Tax credit of 50% of assessment by the Alaska Comprehensive Health Insurance Association	Education tax credit for donations to allowable educational entities. See also p. 74.
<b>Authorizing Statute, Regulation or Other Authority</b>	21.55.220(f)	21.96.070
<b>Year Enacted</b>	2006	1994
<b>Sunset or Repeal Date</b> (If applicable)	N/A	Sunsets 12/31/18
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Rep. Norman Rokeberg's sponsor statement indicated the bill "would expand the base of entities paying into the Alaska Comprehensive Health Insurance Association (ACHIA), our 'high risk pool,' to ensure its future solvency and lower a barrier to entry into the Alaska market by health insurance underwriters." The offset likely was intended to soften the financial burden.	The provision was added to give the insurance industry the ability to take the tax credit which was a credit already available to anyone who pays a corporate income tax, oil production tax, fishing taxes or mining taxes and was intended to correct an oversight when the tax credit bill was enacted in 1991.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Reduce taxes paid for companies paying into the Alaska Comprehensive Health Insurance Association.	Encourage donations for educational purposes.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	\$2,895,551 \$1,249,860 \$4,716,336 \$4,023,209 \$6,000,116	\$450,000 \$450,000 \$300,000 \$400,500 \$250,000
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	The number of companies ranged from 59 - 109 from 2007 to 2012.	The number of companies ranged from 1 - 3 from 2007 to 2012.

<b>Department or Agency</b>	<b>Alaska Court System</b>				
<b>Indirect Expenditure Name</b>	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Suspended Court Ordered Fines and Surcharges	Ignition Interlock Device Credit against Fines	Exemption from Payment of Fees due to Determination of Indigency	Defensive Driving Course Completion Credit against Fines	Community Work Service order in Lieu of Fine or Surcharge
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 12.55.080	AS 12.55.102	AdmR. 9 & 10	By Court Order	As 12.55.055
<b>Year Enacted</b>	1962	1989	1980	n/a	2005
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Encourage corrective behavior	Encourage corrective behavior	n/a	n/a	Encourage corrective behavior
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Encourage corrective behavior	Encourage corrective behavior	Allows access to court system for disadvantaged individuals	Encourage corrective behavior	Encourage corrective behavior
<b>Estimated Revenue Impact</b>					
FY 2009	\$6,808,338	\$0	\$104,037	\$81,538	\$51,217
FY 2010	\$6,845,963	\$0	\$232,370	\$122,727	\$67,496
FY 2011	\$6,574,688	\$162,646	\$152,613	\$192,389	\$47,922
FY 2012	\$5,859,923	\$439,340	\$157,971	\$181,509	\$44,538
FY 2013	\$5,140,190	\$540,853	\$200,547	\$95,967	\$46,951
<b>Cost to Administer</b>					
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Not tracked	Not tracked	Not tracked	Not tracked	Not tracked

<b>Department or Agency</b>	<b>Alaska Court System</b>				
<b>Indirect Expenditure Name</b>	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	State of Alaska Agencies Exempt from Filing, Copy and Certifying Fees	Headlight Requirements (Correctable)	Taillight Requirements (Correctable)	Reflector Requirements (Correctable)	Stop Light Requirements (Correctable)
<b>Authorizing Statute, Regulation or Other Authority</b>	AdmR. 9(f)(1)	13AAC04.020	13AAC04.025	13AAC04.030	13AAC04.035
<b>Year Enacted</b>	1980	pre-1959	pre-1959	pre-1959	pre-1959
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	n/a	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	n/a	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Estimated Revenue Impact</b>					
FY 2009	\$81,530	\$18,410	\$15,600	\$160	\$4,320
FY 2010	\$77,913	\$24,160	\$14,630	\$80	\$5,800
FY 2011	\$76,571	\$41,570	\$18,600	\$280	\$8,760
FY 2012	\$72,396	\$60,830	\$24,760	\$440	\$10,200
FY 2013	\$78,720	\$53,550	\$20,160	\$240	\$7,520
<b>Cost to Administer</b>					
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Not tracked	Not tracked	Not tracked	Not tracked	Not tracked

<b>Department or Agency</b>	<b>Alaska Court System</b>				
<b>Indirect Expenditure Name</b>	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Turn Light Requirements (Correctable)	Additional Lighting Requirements (Correctable)	Parking Light Requirements (Correctable)	Additional Lights Required For Emergency Vehicle (Correctable)	Restrictions On Lighting Equipment (Correctable)
<b>Authorizing Statute, Regulation or Other Authority</b>	13AAC04.037	13AAC04.040	13AAC04.070	13AAC04.090	13AAC04.145
<b>Year Enacted</b>	1979	pre-1959	pre-1959	pre-1959	pre-1959
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Estimated Revenue Impact</b>					
FY 2009	\$440	\$1,040	\$0	\$0	\$240
FY 2010	\$640	\$160	\$40	\$40	\$250
FY 2011	\$880	\$80	\$80	\$0	\$700
FY 2012	\$800	\$280	\$120	\$0	\$590
FY 2013	\$280	\$120	\$40	\$0	\$160
<b>Cost to Administer</b>					
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Not tracked	Not tracked	Not tracked	Not tracked	Not tracked

<b>Department or Agency</b>	<b>Alaska Court System</b>				
<b>Indirect Expenditure Name</b>	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Brake Requirements (Correctable)	Horn/Warning Device Requirements (Correctable)	Muffler Requirements (Correctable)	Mirror Requirements (Correctable)	Tinted Windows (Correctable)
<b>Authorizing Statute, Regulation or Other Authority</b>	13AAC04.205	13AAC04.210	13AAC04.215	13AAC04.220	13AAC04.223
<b>Year Enacted</b>	1979	pre-1959	pre-1959	pre-1959	1992
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Estimated Revenue Impact</b>					
FY 2009	\$180	\$0	\$1,260	\$2,460	\$55,950
FY 2010	\$90	\$0	\$2,880	\$1,860	\$52,500
FY 2011	\$270	\$0	\$2,550	\$2,340	\$92,472
FY 2012	\$180	\$120	\$2,370	\$2,340	\$72,900
FY 2013	\$180	\$0	\$2,160	\$2,100	\$62,650
<b>Cost to Administer</b>					
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Not tracked	Not tracked	Not tracked	Not tracked	Not tracked

<b>Department or Agency</b>	<b>Alaska Court System</b>				
<b>Indirect Expenditure Name</b>	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Windshield and wiper requirements (Correctable)	Steering Assembly / Wheel Align/Body Condition (Correctable)	Tire Restrictions And Requirements (Correctable)	Emission Control System Requirements (Correctable)	Safety Belt Requirements (Correctable)
<b>Authorizing Statute, Regulation or Other Authority</b>	13AAC04.225	13AAC04.227	13AAC04.230	13AAC04.257	13AAC04.270
<b>Year Enacted</b>	pre-1959	1979	pre-1959	1979	1961
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Estimated Revenue Impact</b>					
FY 2009	\$450	\$200	\$200	\$0	\$375
FY 2010	\$410	\$0	\$50	\$100	\$450
FY 2011	\$1,460	\$0	\$250	\$0	\$375
FY 2012	\$2,150	\$400	\$200	\$0	\$225
FY 2013	\$800	\$0	\$550	\$0	\$225
<b>Cost to Administer</b>					
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Not tracked	Not tracked	Not tracked	Not tracked	Not tracked

<b>Department or Agency</b>	<b>Alaska Court System</b>				
<b>Indirect Expenditure Name</b>	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Energy Absorption System Requirements (Correctable)	Other Equipment Required: Horn/Mirrors/Tires/Etc. (Bicycle) (Correctable)	Fail To Provide Child Safety Device 1st Offense (Correctable)	License Carried/Exhibited On Demand (Correctable)	Proof of Insurance To Be Carried And Exhibited on Demand (Correctable)
<b>Authorizing Statute, Regulation or Other Authority</b>	13AAC04.272	13AAC04.355	AS28.05.095	AS28.15.131	AS28.22.019
<b>Year Enacted</b>	1979	1979	1984	1978	2002
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action	Encourage corrective action
<b>Estimated Revenue Impact</b>					
FY 2009	\$370	\$0	\$0	\$2,300	\$1,441,290
FY 2010	\$1,050	\$0	\$0	\$2,650	\$2,167,600
FY 2011	\$1,200	\$0	\$0	\$5,250	\$2,758,250
FY 2012	\$1,875	\$40	\$800	\$9,500	\$2,964,500
FY 2013	\$825	\$0	\$0	\$6,400	\$2,188,000
<b>Cost to Administer</b>					
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Not tracked	Not tracked	Not tracked	Not tracked	Not tracked

<b>Department or Agency</b>	<b>Alaska Court System</b>	
<b>Indirect Expenditure Name</b>	Fee/Fine/Cost Dismissal or Credit	Fee/Fine/Cost Dismissal or Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Operating Vehicle w/Studded/Chained Tires When Prohibited (Correctable)	Anti-Spray Devices Required (Correctable)
<b>Authorizing Statute, Regulation or Other Authority</b>	AS28.35.155	AS28.35.253
<b>Year Enacted</b>	1976	1986
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Encourage corrective action	Encourage corrective action
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Encourage corrective action	Encourage corrective action
<b>Estimated Revenue Impact</b>		
FY 2009	\$6,400	\$2,360
FY 2010	\$8,700	\$2,740
FY 2011	\$19,650	\$4,240
FY 2012	\$18,055	\$4,730
FY 2013	\$16,750	\$2,160
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Not tracked	Not tracked

<b>Department or Agency</b>	<b>Department of Education and Early Development Division of Libraries, Archives and Museums</b>			
<b>Applicable Program</b>	<b>State Museum, Sheldon Jackson Museum</b>			
<b>Indirect Expenditure Name</b>	Senior Citizen Discount	Free Admission for Students	Tour Company Discount	
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Entry Fee//Senior Discount - \$1.00 off for those 65 years or older.	Entry Fee waived for those 18 years or younger.	Discount on entry fee for tour company visitors according the following schedule:	
			# of visitors	ASM // SJM discount
			1-500	2.00 //1.00
			501-2,500	2.25 //1.25
			2,501-5,000	2.50 //1.50
			5,001-7,500	2.75 //1.75
			7,501-10,000	3.00 //2.00
Over 10,000	3.50 //N/A			
<b>Authorizing Statute, Regulation or Other Authority</b>	4 AAC 58.010(a); AS 14.57.010(c)	4 AAC 58.010(a); AS 14.57.010(c)	Letters of Agreement; AS 14.57.010(c)	
<b>Year Enacted</b>	2012	1987	Prior to 1999	
<b>Sunset or Repeal Date (If applicable)</b>	None	None	None	
<b>Legislative Intent (What was the intent of the Legislature in enacting the provision?)</b>	N/A	N/A	N/A	
<b>Public Purpose (Public policy purpose for which this benefit exists)</b>	Senior Citizen Discount	Student Discount	Net benefit to the museum as it draws visitors that may not have visited the museum otherwise.	
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Not in effect until FY 2012	\$38,613	\$50,589	
		\$36,928	\$30,813	
		\$35,066	\$14,004	
	\$3,762	\$44,348	\$21,222	
	\$9,601	\$42,609	\$38,952	
<b>Cost to Administer</b>	\$0	\$0	\$0	
<b>Number of Beneficiaries (Businesses and/or individuals who receive benefit on an annual basis)</b>	Varies. There were 9,601 senior discounts in FY13.	Varies. There were 6,491 student discounts in FY13.	Varies. 4 tour operators brought 15,365 visitors in FY13.	

<b>Department or Agency</b>	<b>Department of Education and Early Development Division of Libraries, Archives and Museums</b>		
<b>Applicable Program</b>	<b>State Museum, Sheldon Jackson Museum</b>		
<b>Indirect Expenditure Name</b>	Free admission for military	Discounts for special events	Discount for closing time admission
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Blue Star Military discount//Free admission to active military and their immediate families.	Special events - adults, youth, families.	Half-price discount on admission fee near closing time.
<b>Authorizing Statute, Regulation or Other Authority</b>	National Program; AS 14.57.010(c)	4 AAC 58.010(c); AS 14.57.010(c)	4 AAC 58.010(c); AS 14.57.010(c)
<b>Year Enacted</b>	2010	1987	2010
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	N/A	N/A	N/A
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Federal program to benefit those serving our country in the military.	In the public interest	In the public interest
<b>Estimated Revenue Impact</b>			
FY 2009	N/A	\$24,642	N/A
FY 2010	\$150	\$40,524	\$1,143
FY 2011	\$460	\$30,148	\$563
FY 2012	\$1,344	\$41,725	\$1,110
FY 2013	\$812	\$39,362	\$672
<b>Cost to Administer</b>	\$0	\$0	\$0
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Varies. There were 116 military discounts in FY13.	Varies. There were 6,010 visitors for special events in FY13.	Varies. There were 192 half-price discounts in FY13.

<b>Department or Agency</b>	<b>Department of Education and Early Development Alaska Student Loan Corporation</b>		
<b>Applicable Program</b>	<b>Teacher Education Loan</b>	<b>Alaska Student Loan Program</b>	<b>Multiple Education Loan Programs</b>
<b>Indirect Expenditure Name</b>	Credit: education loan forgiveness	Credit: education loan forgiveness	Discount on loan costs
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Under certain conditions 100% of a borrower's obligation to repay loan principal and interest is discharged.	Under certain conditions up to 50% of a borrower's obligation to repay loan principal and interest is discharged.	ASLC annually approves a discount of some percent value to be provided to borrowers who meet specific criteria.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 14.43.600-.700	AS 14.43.120(j)	AS 14.42.200-.210
<b>Year Enacted</b>	1984	1971	2001
<b>Sunset or Repeal Date</b> (If applicable)	None	Repealed 1987	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Develop rural residents as teachers for rural Alaska.	Provide incentive for college students to return to or remain in Alaska.	Provide lowest possible costs of education loans to Alaska students.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Encourage Alaska high school graduates to become elementary/secondary educators and teach in rural Alaska communities.	Encourage Alaska residents to complete postsecondary education and reside in Alaska thereafter.	Lower education loan costs to borrowers.
<b>Estimated Revenue Impact</b>			
FY 2009	\$367,553	\$2,452	\$4,007,660
FY 2010	\$274,062	\$3,835	\$2,796,518
FY 2011	\$265,914	\$2,335	\$1,068,046
FY 2012	\$132,150	\$11,613	\$1,072,286
FY 2013	\$125,045	\$275	\$1,102,193
<b>Cost to Administer</b>	Automated; minimal manual intervention	Automated; minimal manual intervention	Automated; minimal manual intervention
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Varies. There are currently 487 borrowers with outstanding TEL loans.	Varies. There are currently fewer than 200 ASL borrowers with outstanding loans containing forgiveness provisions.	Varies. There are currently approximately 31,000 borrowers with outstanding loans who could be eligible for a benefit in any given year.

Department or Agency	Department of Education and Early Development		
	Alaska Student Loan Corporation	Commission on Postsecondary Education	
<b>Applicable Program</b>	<b>Institutional Authorization</b>	<b>WWAMI Graduate Medical Education Program</b>	<b>Winn Brindle Memorial Education Program (WB)</b>
<b>Indirect Expenditure Name</b>	Exemption from authorization	Credit: education loan forgiveness	Credit: education loan forgiveness
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Out-of-state postsecondary institutions offering distance education to Alaska students are exempt from authorization. Fee to institution for authorization is \$2,500; fee for exemption is \$100.	Under certain conditions 100% of a WWAMI participant's obligation to repay financial support provided by the state is discharged.	Under certain conditions 50% of a borrower's obligation to repay loan principal is discharged.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 14.48.030	AS 14.43.510	AS 14.43.250-.325
<b>Year Enacted</b>	1976	2007	1986
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Ensure no disincentive for institutions to enroll Alaska students.	Support Alaskans' medical training and reward practice in Alaska.	Attract students to careers supporting Alaska fisheries.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Maximize higher education options for Alaska students.	Encourage Alaskan WWAMI participants to return to or remain in Alaska to practice in their medical field.	Encourage Alaska high school graduates to be trained in some fisheries-related occupation and be employed in that occupation in Alaska.
<b>Estimated Revenue Impact</b>			
FY 2009	N/A	\$88,382	\$55,861
FY 2010	N/A	\$126,363	\$88,177
FY 2011	N/A	\$145,515	\$105,613
FY 2012	N/A	\$292,725	\$71,260
FY 2013	\$285,000	\$354,673	\$60,053
<b>Cost to Administer</b>	Estimated at less than \$20,000 annually, based on percent of staff processing time.	Automated; minimal manual intervention.	Automated; minimal manual intervention.
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Estimate 114: assumes only 25% of current 457 exempt distance ed providers would seek authorization if required.	Varies. There are currently 179 WWAMI participants with outstanding financial support obligations.	Varies. There are currently 164 borrowers with outstanding WB loans.

<b>Department or Agency</b>	<b>Department of Environmental Conservation Environmental Health</b>		
<b>Applicable Program</b>	<b>Food Safety and Sanitation</b>		
<b>Indirect Expenditure Name</b>	Plan review fee discount for operators with three or more types of operations	Plan review fee discount for operators with both food service and bar/tavern service	Plan review fee discount for hot beverage facilities
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Operators with three (3) or more types of operations within a single food establishment receive a plan review fee discount of 20%.	Operators with both food service and bar/tavern service receive a plan review fee discount of 20%.	Hot beverage facilities receive a plan review fee discount of 50%.
<b>Authorizing Statute, Regulation or Other Authority</b>	18 AAC 31.050(d); AS 44.46.025	18 AAC 31.050(e); AS 44.46.025	18 AAC 31.050(f); AS 44.46.025
<b>Year Enacted</b>	Prior to FY08	Prior to FY08	Prior to FY08
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	N/A	N/A	N/A
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Reduced time required to review multiple applications from a single operator within the same establishment allows for a reduction in the fees.	Reduced time required to review multiple applications from a single operator within the same establishment allows for a reduction in the fees.	There is a very limited risk for establishments that serve only hot beverages and/or non-potentially hazardous food received commercially packaged.
<b>Estimated Revenue Impact</b>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>
FY 2009	1.1	44.4	6.8
FY 2010	1.1	44.4	6.8
FY 2011	1.1	44.4	6.8
FY 2012	1.1	44.4	6.8
FY 2013	1.1	44.4	6.8
<b>Cost to Administer</b>	None	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	34 facilities	686 facilities	89 facilities

<b>Department or Agency</b>	<b>Department of Environmental Conservation Environmental Health</b>		
<b>Applicable Program</b>	<b>Food Safety and Sanitation</b>		
<b>Indirect Expenditure Name</b>	Fee exemption for tax exempt organizations	Fee exemption for schools and Head Start Programs	Discount for tax exempt organizations
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	501(c)(3) tax exempt organizations are exempt from fees.	Schools and Head Start Programs are exempt from fees.	501(c)(4), (c)(10), or (c)(19) tax exempt organizations receive a 50% discount on annual permit fees.
<b>Authorizing Statute, Regulation or Other Authority</b>	18 AAC 31.050(p)(1); AS 44.46.025	AS 44.46.025(d)	18 AAC 31.050(r); AS 44.46.025
<b>Year Enacted</b>	Prior to FY08	1995	Prior to FY08
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown	To not burden school budgets and Head Start Programs with the fees.	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	It is a benefit to tax-exempt entities to not have a fee for fundraisers for their organizations, as a fee would reduce the funds raised.	To support schools and Head Start Programs.	Entities receiving this benefit are non-profit organizations.
<b>Estimated Revenue Impact</b>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>
FY 2009	90.3	159.6	7.2
FY 2010	90.3	159.6	7.2
FY 2011	90.3	159.6	7.2
FY 2012	90.3	159.6	7.2
FY 2013	90.3	159.6	7.2
<b>Cost to Administer</b>	None	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	265 facilities	399 facilities	57 facilities

<b>Department or Agency</b>	<b>Department of Environmental Conservation Environmental Health</b>		
<b>Applicable Program</b>	<b>Food Safety and Sanitation</b>		
<b>Indirect Expenditure Name</b>	Fee exemption for school, class or school club	Discount on permit fees for new establishments	Fee exemption for pools and spas
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Schools, classes, and school clubs are exempt from fees.	New establishments that commence business in the last two months of the billing year receive a 50% discount on annual permit fees.	Pools and spas operators are not charged for facility inspections.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 44.46.025(d)	18 AAC 31.050(u); AS 44.46.025	18 AAC 30; AS 44.46.020
<b>Year Enacted</b>	1995	Prior to FY08	Prior to FY08
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To not burden school budgets with the fees.	Unknown	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To support schools.	This allows a small pro-ration of fees for facilities that commence business in the last two months of the billing year.	Facilities are inspected on an annual basis. No permit is issued, so no fee is charged.
<b>Estimated Revenue Impact</b>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>	Unknown because there is no fee to compare it against.
FY 2009	4.6	8.8	
FY 2010	4.6	8.8	
FY 2011	4.6	8.8	
FY 2012	4.6	8.8	
FY 2013	4.6	8.8	
<b>Cost to Administer</b>	None	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	29 facilities	60 facilities	119 facilities

<b>Department or Agency</b>	<b>Department of Environmental Conservation Environmental Health</b>		
<b>Applicable Program</b>	<b>Food Safety and Sanitation</b>		
<b>Indirect Expenditure Name</b>	Fee exemption for overnight accommodations facilities	Fee exemption for public toilets, showers, and laundromat operators	Fee exemption for hair and nail salons
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Overnight accommodations facilities are not charged fees. Statutory authority to charge for facilities inspected, but no permits issued and therefore no fees charged.	Public toilets, showers, and laundromat operators are not charged fees. Statutory authority to charge for facilities inspected, but no permits issued and therefore no fees charged.	Hair and nail salon operators are not charged fees. No statutory authority to charge for facilities inspected. No permits issued and therefore no fees charged.
<b>Authorizing Statute, Regulation or Other Authority</b>	18 AAC 30; AS 44.46.025	18 AAC 30; AS 44.46.025	18 AAC 23; AS 44.46.020
<b>Year Enacted</b>	Prior to FY08	Prior to FY08	Prior to FY08
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown	Unknown	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Facilities are inspected on a complaint basis. No permit is issued, so no fee is charged.	Facilities are inspected on a complaint basis. No permit is issued, so no fee is charged.	Facilities are inspected on an annual basis. No permit is issued, so no fee is charged.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown because there is no fee to compare it against.	Unknown because there is no fee to compare it against.	Unknown because there is no fee to compare it against.
<b>Cost to Administer</b>	None	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	2,486 inspected facilities	223 inspected facilities	637 facilities

<b>Department or Agency</b>	<b>Department of Environmental Conservation Environmental Health</b>		
<b>Applicable Program</b>	<b>Food Safety and Sanitation</b>		
<b>Indirect Expenditure Name</b>	Fee exemption for schools – sanitation only	Fee exemption for body art facility operators	Food worker card fee waives
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Prohibited from charging fees to schools – sanitation only.	Body art facility operators are exempt from fees. Although we perform the inspections, we are prohibited from charging fees directly because DCCED has the authority to issue licenses for these facilities. DEC has an RSA with DCCED to cover some of the cost associated with these inspections.	No Food Worker Card fees charged in FY08, FY09, and FY10.
<b>Authorizing Statute, Regulation or Other Authority</b>	18 AAC 30; AS 44.46.025 (d)	18 AAC 23; AS 44.46.020	Internal EH policy
<b>Year Enacted</b>	Prior to FY08	Prior to FY08	FY08
<b>Sunset or Repeal Date</b> (If applicable)	None	None	FY10
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown	Unknown	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	These facilities are inspected by complaint only and the Department is prohibited by statute from charging a fee.	DEC does not have authority to charge fees even though we perform the inspections.	To encourage people to apply for Food Worker Cards.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown because there is no fee to compare it against.	Unknown because there is no fee to compare it against.	<i>Note: revenue figures are in thousands of dollars.</i> 133.8 180.4 0.0 0.0 0.0
<b>Cost to Administer</b>	None	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	518 facilities	49 facilities	49,876 individuals

<b>Department or Agency</b>	<b>Department of Environmental Conservation Environmental Health</b>		
<b>Applicable Program</b>	<b>Solid Waste</b>		<b>Laboratory Services</b>
<b>Indirect Expenditure Name</b>	Fee exemption for schools – sanitation only	Fee exemption for body art facility operators	PSP testing fee exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Exempt from charging fees in regulation.	Exempt from charging fees in regulation.	Paralytic Shellfish Toxin Testing - no charge to industry.
<b>Authorizing Statute, Regulation or Other Authority</b>	18 AAC 60.700(i)(1); AS 37.10.052, AS 44.46.025	18 AAC 60.700(i)(2); AS 37.10.052, AS 44.46.025	AS 37.10.052, AS 44.46.025. Legislature funded an increment so the industry wouldn't be charged.
<b>Year Enacted</b>	1998	1998	Unknown
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown	Unknown	To encourage the growth of the shellfish aquaculture in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage and promote non-disposal activities. Facility is exempt from fee per regulation.	To encourage and promote non-disposal activities. Facility is exempt from fee per regulation.	Public Industry Health
<b>Estimated Revenue Impact</b>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>
FY 2009	0.9	4.8	74.8
FY 2010	0.0	4.8	69.3
FY 2011	0.0	4.8	68.8
FY 2012	0.9	4.8	71.3
FY 2013	0.0	4.8	65.6
<b>Cost to Administer</b>	None	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	2 facilities	4 facilities	310 operators

<b>Department or Agency</b>	<b>Department of Environmental Conservation Environmental Health</b>		
<b>Applicable Program</b>	<b>Laboratory Services</b>		
<b>Indirect Expenditure Name</b>	Fee exemption for shellfish growing waters	Fee exemption for dairy testing	Fee exemption for cheese testing
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Shellfish Growing Waters Testing - no charge to industry.	No fees are charged for dairy testing.	No fees are charged for cheese testing.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 37.10.052, AS 44.46.025. Legislature funded an increment so the industry wouldn't be charged.	No fees in regulation. AS 37.10.052, AS 44.46.025	No fees in regulation. AS 37.10.052, AS 44.46.025
<b>Year Enacted</b>	Unknown	Prior to FY08	Prior to FY08
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To encourage the growth of the shellfish aquaculture in Alaska.	Unknown	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Public Industry Health	Public Industry Health	Public Industry Health
<b>Estimated Revenue Impact</b>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>
FY 2009	12.7	6.7	4.4
FY 2010	13.9	30.1	1.4
FY 2011	13.9	35.4	1.4
FY 2012	8.5	39.4	0.8
FY 2013	9.1	38.4	0.0
<b>Cost to Administer</b>	None	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	310 operators	3 operators	Currently 0 operators

Department or Agency	Department of Environmental Conservation		
	Environmental Health	Water	
Applicable Program	Laboratory Services	Wastewater Discharge Permitting	Municipal Grants and Loans
<b>Indirect Expenditure Name</b>	Fee exemption for slaughter facility testing	Fee exemption for stormwater/wastewater	Discounted interest rates on SRF loans to municipalities
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	No fees charged for slaughter facility testing.	Stormwater plan review fee waived / Wastewater permit fee waived.	Municipalities that receive loans for Clean Water or Drinking Water Projects receive discounted interest rates (as reported in Annual Legislative Report).
<b>Authorizing Statute, Regulation or Other Authority</b>	Grandfathered-No fee in regulation, historically charged \$17, similar test in food reg is \$25 for a \$8 discount. AS 37.10.052, AS 44.46.025	AS 37.10.052, AS 44.46.025	AS 37.05.035, AS 46.03.032, AS 46.03.036
<b>Year Enacted</b>	Prior to FY08	1993	1987
<b>Sunset or Repeal Date</b> (If applicable)	None	12/31/2012	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown	Unknown	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Public Industry Health	Reduces State costs to State funded public schools.	Discounted Interest Rates on SRF Loans to municipalities.
<b>Estimated Revenue Impact</b>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>	<i>Note: revenue figures are in thousands of dollars.</i>
FY 2009	0.6	0.8	1,595.7
FY 2010	1.3	0.8	645.5
FY 2011	1.3	1.4	2,960.4
FY 2012	1.1	1.4	859.6
FY 2013	1.2	0.0	290.2
<b>Cost to Administer</b>	None	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	4 facilities	3 waivers between 2004-2011 and 2 waivers between 2012-2013 for Wastewater permit fees waived	In any given year we have appx. 150-160 active loans.

<b>Department or Agency</b>	<b>Department of Environmental Conservation Water</b>	
<b>Applicable Program</b>	<b>Municipal Grants and Loans</b>	<b>Wastewater Discharge Permitting</b>
<b>Indirect Expenditure Name</b>	Principal Forgiveness on SRF Loans to municipalities	Fee exemption for stormwater/wastewater facilities
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Principal Forgiveness on SRF Loans to certain municipalities that meet criteria	Reduced general and individual permit fees for wastewater discharge facilities with less than 20 employees.
<b>Authorizing Statute, Regulation or Other Authority</b>	EPA Requirement to receive Capitalization Grants. AS 37.05.035	18 AAC 72.956-7; AS 37.10.052, AS 44.46.025
<b>Year Enacted</b>	SFY 2010	2002
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Unknown	Unknown
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Principal Forgiveness based on certain criteria for disadvantaged communities	Decreased State regulation fees for small businesses.
<b>Estimated Revenue Impact</b>	<i>Note: revenue figures are in thousands of dollars. Also, these are obligated figures, not actual revenue impacts during the year, they are realized over the life of the loans.</i>	
FY 2009	0.0	
FY 2010	37,346.4	
FY 2011	5,898.2	Unknown – not tracked
FY 2012	3,598.4	
FY 2013	2,264	
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	In any given year we have appx. 150-160 active loans - not all loans qualify for partial principal forgiveness.	Unknown universe of wastewater discharge businesses across AK with Fewer than 20 employees.

<b>Department or Agency</b>	<b>Department of Fish and Game Commercial Fisheries Entry Commission</b>		
<b>Indirect Expenditure Name</b>	Nonresident fee differential	Reduced permit fees (low income)	Permit fees waived (fishery closures)
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Requires nonresident permit holders to pay a surcharge the first time they renew an entry permit each year. The nonresident surcharge was \$140 for each fisherman prior to 2009 and \$190 per fisherman beginning in 2012.	Provides for a discount of commercial fishing permit fees for fishermen in low income brackets.	Waives or reimburses the cost of renewing an annual CFEC fishing permit if the fishery was closed.
<b>Authorizing Statute, Regulation or Other Authority</b>	20 AAC 05.245 (a) (7); AS 16.43.160	20 AAC 05.245 (c)-(e); AS 16.43.160 (d)	20 AAC 05.425; AS 16.43.100, AS 16.43.110, AS 16.43.220
<b>Year Enacted</b>	2006	1975	1986
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To comply with the Alaska Supreme Court decisions in Carlson v. State of Alaska.	To assist low-income permit holders.	To assist permit holders who are not allowed to fish due to season-long closure.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Nonresident surcharge partially compensates for benefits State of Alaska provides to Nonresident commercial fishermen.	Assist low-income fishermen in their ability to renew annual commercial fishing permits.	Provide partial compensation to persons who lose their fishing opportunities due to season-long closures.
<b>Estimated Revenue Impact</b>			
FY 2009	\$369,400	\$17,564	\$117,714
FY 2010	\$477,650	\$19,731	\$76,015
FY 2011	\$493,190	\$14,228	\$58,932
FY 2012	\$475,670	\$20,883	\$85,586
FY 2013	\$628,270	\$17,921	\$88,501
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	This is a surcharge, not a benefit.	233 Individuals in 2013 paid reduced fees.	Fees for 1,089 permits waived in 2013

<b>Department or Agency</b>	<b>Department of Fish and Game Commercial Fisheries Entry Commission</b>		
<b>Indirect Expenditure Name</b>	Nonresident fee differential	Reduced permit fees (low income)	Permit fees waived (fishery closures)
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Reduces limited entry permit application fees (Fee reduced from \$100 to \$50 for qualifying individuals).	Fishermen are charged an \$80 service fee for expediting their permits. CFEC provides for a waiver of this fee to qualified individuals with low income.	The permit transfer fee is reduced from \$50 to \$25 for qualified individuals with low income.
<b>Authorizing Statute, Regulation or Other Authority</b>	20 AAC 05.250(b); AS 16.43.100, AS 16.43.110	20 AAC 05.425 (e) (1); AS 16.43.100, AS 16.43.110, AS 16.43.220	20 AAC 05.1910 (h); AS 16.43.100, AS 16.43.110
<b>Year Enacted</b>	1987	2007	2002
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To assist low-income permit holders.	To assist low-income permit holders.	To assist low-income permit holders.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Assist low-income fishermen in their ability to apply for a commercial limited entry permit.	Assist low-income fishermen in their ability to immediately fish.	Assist low-income fishermen with the fees associated with CFEC permit transfers.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	\$0 \$0 \$0 \$0 \$0	These discounts are not tracked by our licensing system.	These discounts are not tracked by our licensing system.
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	There have been no new limitations between 2009 and 2013 so there have been no new applications for entry permits.	Approximately 1-2 per year.	Approximately 2-3 per year.

Department	Department of Fish and Game		
Applicable Program	Sport Fishing, Hunting and Trapping License		Sport Fishing License
Indirect Expenditure Name	Resident Senior	Low Income	Blind Sport Fish
Description of Provision (What does it do? Describe the discount, exemption, credit, etc.)	Allows Alaska residents over the age of 60 a free license, king salmon stamp and duck stamp.	\$5 fishing, hunting and trapping license and king salmon stamp: Alaska residents of low income on welfare program or annual income less than \$8200.	\$0.25 license: Qualified blind residents.
Authorizing Statute, Regulation or Other Authority	AS 16.05.400	AS 16.05.340	AS 16.05.340
Year Enacted	1981	1961	1995
Sunset or Repeal Date (If applicable)	None	None	None
Legislative Intent (What was the intent of the Legislature in enacting the provision?)	To assist resident seniors.	To assist low-income residents.	To assist blind residents.
Public Purpose (Public policy purpose for which this benefit exists)	To assist resident seniors.	To assist low-income residents.	To assist blind residents.
Estimated Revenue Impact			
FY 2009	\$4,395,545	\$1,365,768	\$1,620
FY 2010	\$4,668,433	\$1,420,272	\$1,688
FY 2011	\$4,955,104	\$1,508,688	\$1,215
FY 2012	\$5,220,600	\$1,501,704	\$1,181
FY 2013	\$5,995,682	\$1,443,456	\$1,991
Cost to Administer			
Number of Beneficiaries (Businesses and/or individuals who receive benefit on an annual basis)	77,866	20,048	59

<b>Department</b>	<b>Department of Fish and Game</b>		
<b>Applicable Program</b>	<b>Sport Fishing and Hunting License</b>	<b>Sport Fishing License</b>	<b>Sport Fishing King Salmon Stamp</b>
<b>Indirect Expenditure Name</b>	Disabled Veterans	Yukon Sport Fish	Yukon King stamp
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Allows Alaska disabled veterans a free license, king salmon stamp and duck stamp	Yukon residents allowed to purchase fishing license at the Alaska resident rate	Yukon residents allowed to purchase king salmon stamp at the Alaska resident rate
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 16.05.341	AS 16.05.340	AS 16.05.340
<b>Year Enacted</b>	1996	2005	2005
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To assist resident disabled veterans.	To provide a reciprocal fishing license with Yukon Territory residents.	To provide a reciprocal king salmon stamp with Yukon Territory residents.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To assist resident disabled veterans.	To provide a reciprocal fishing license with Yukon Territory residents.	To provide a reciprocal king salmon stamp with Yukon Territory residents.
<b>Estimated Revenue Impact</b>			
FY 2009	\$255,339	\$113,456	\$68,490
FY 2010	\$274,932	\$123,984	\$58,950
FY 2011	\$295,785	\$132,832	\$63,990
FY 2012	\$319,032	\$130,368	\$62,010
FY 2013	\$348,138	\$139,440	\$64,890
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	5,526	2,490	721

<b>Department</b>	<b>Department of Fish and Game</b>		
<b>Applicable Program</b>	<b>Sport Fishing and Hunting License</b>	<b>Sport Fishing License</b>	<b>Hunting License</b>
<b>Indirect Expenditure Name</b>	Res Military ANG/Reserves	Non res Military Fish	Non res Military Hunt
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Allows qualified Alaska military reserves a free annual fishing and hunting license.	Qualified non-resident military on active duty permanently stationed in Alaska are allowed to purchase fishing license at resident rate	Qualified non-resident military on active duty permanently stationed in Alaska are allowed to purchase hunting license at resident rate
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 16.05.341	AS 16.05.340	AS 16.05.340
<b>Year Enacted</b>	2008	1977	1977
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To assist resident military reserve members.	To assist non-resident military members on active duty permanently stationed in Alaska.	To assist non-resident military members on active duty permanently stationed in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To assist resident military reserve members.	To assist non-resident military members on active duty permanently stationed in Alaska.	To assist non-resident military members on active duty permanently stationed in Alaska.
<b>Estimated Revenue Impact</b>			
FY 2009	\$65,568	\$498,157	\$6,588
FY 2010	\$74,496	\$481,580	\$33,062
FY 2011	\$83,808	\$493,317	\$40,382
FY 2012	\$78,048	\$561,803	\$34,587
FY 2013	\$75,936	\$618,431	\$42,090
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	1,582	5,111	690

<b>Department</b>	<b>Department of Fish and Game</b>		
<b>Applicable Program</b>	<b>Sport Fishing and Hunting License</b>	<b>Sport Fishing King Salmon Stamp</b>	<b>Game Tag</b>
<b>Indirect Expenditure Name</b>	Non res Mil Hunt/Fish	NR Military King stamp	NR Military Bear tag
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Qualified non-resident military on active duty permanently stationed in Alaska are allowed to purchase fishing and hunting license at resident rate	Qualified non-resident military on active duty permanently stationed in Alaska are allowed to purchase a king salmon stamp at resident rate	Qualified non-resident military on active duty permanently stationed in Alaska are allowed to purchase a bear tag at resident rate
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 16.05.340	AS 16.05.340	AS 16.05.340
<b>Year Enacted</b>	1977	1993	1993
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To assist non-resident military members on active duty permanently stationed in Alaska.	To assist non-resident military members on active duty permanently stationed in Alaska.	To assist non-resident military members on active duty permanently stationed in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To assist non-resident military members on active duty permanently stationed in Alaska.	To assist non-resident military members on active duty permanently stationed in Alaska.	To assist non-resident military members on active duty permanently stationed in Alaska.
<b>Estimated Revenue Impact</b>			
FY 2009	\$69,160	\$137,040	N/A
FY 2010	\$198,198	\$126,400	\$12,825
FY 2011	\$178,360	\$122,880	\$23,275
FY 2012	\$210,938	\$141,760	\$16,150
FY 2013	\$287,560	\$118,400	\$14,250
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	1,580	1,480	30

<b>Department</b>	<b>Department of Fish and Game</b>	
<b>Applicable Program</b>	<b>Game Tag</b>	
<b>Indirect Expenditure Name</b>	NR Military Goat tag	NR Military sheep tag
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Qualified non-resident military on active duty permanently stationed in Alaska are allowed to purchase a goat tag at resident rate	Qualified non-resident military on active duty permanently stationed in Alaska are allowed to purchase a sheep tag at resident rate
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 16.05.340	AS 16.05.340
<b>Year Enacted</b>	1993	1993
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To assist non-resident military members on active duty permanently stationed in Alaska.	To assist non-resident military members on active duty permanently stationed in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To assist non-resident military members on active duty permanently stationed in Alaska.	To assist non-resident military members on active duty permanently stationed in Alaska.
<b>Estimated Revenue Impact</b>		
FY 2009	N/A	N/A
FY 2010	\$900	\$1,275
FY 2011	\$900	\$2,125
FY 2012	\$0	\$1,275
FY 2013	\$300	\$1,700
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	1	4

Department	Department of Health and Social Services		
Applicable Program	Alaska Pioneer Homes	SHARP II	Public Health Nursing
<b>Indirect Expenditure Name</b>	Alaska Pioneer Home Payment Assistance Program	Health Care Professions Loan Repayment and Incentive	Reasonable fees, collection, non-denial of services
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Provides for the Pioneer Home Payment Assistance Program allowing residents to reside in the Pioneer Homes when they do not have the funds to pay the full monthly rate.	Repayment of educational loans, direct incentive for certain health care professionals.	No denial of public health services because of inability to pay. Reduced fees on a sliding scale based on income and family size using USDHHS annual poverty guidelines. Waives fees if it is in the public interest for communicable disease control or in response to a public health emergency.
<b>Authorizing Statute, Regulation or Other Authority</b>	7 AAC 74.045; AS 47.55.010, AS 47.55.020, AS 47.55.030	AS 29.18; 7 AAC 24	7 AAC 80.010-060; AS 44.29.022
<b>Year Enacted</b>	Regulations revised 10/15/2004	2012	12/6/1986
<b>Sunset or Repeal Date</b> (If applicable)	None	2019 - report due in 5 years	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Provides for the Pioneer Home Payment Assistance Program allowing residents to reside in the Pioneer Homes when they do not have the funds to pay the full monthly rate.	Increase access to health care in rural Alaska.	Provide statewide health care.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Provides for the Pioneer Home Payment Assistance Program allowing residents to reside in the Pioneer Homes when they do not have the funds to pay the full monthly rate.	Increase access to health care in rural Alaska.	Ensures protection of overall public health by making public health services available to all individuals regardless of their ability to pay.
<b>Estimated Revenue Impact</b>	<i>Note: each year's figure is based on the 12/31 deferred rate.</i>		<i>Note: figures are an estimated average.</i>
FY 2009	\$6,989,428	Program not in existence	\$1,300,000
FY 2010	\$5,475,105		\$1,300,000
FY 2011	\$4,860,878		\$1,300,000
FY 2012	\$5,698,988		\$1,300,000
FY 2013	\$6,318,976		\$603,000
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	As of 5/30/2014 -- 148 individuals	Up to 90 each health care facilities and practitioners. All Alaskans, particularly in rural areas.	An average of approximately 52,000 individuals a year receive public health nursing services and are eligible to receive the benefit if needed.

Department	Department of Health and Social Services		
<b>Applicable Program</b>	<b>Bureau of Vital Statistics</b>	<b>Women, Children, and Family Health (WCFH) Pediatric Specialty Clinics</b>	<b>HB310 Vaccine</b>
<b>Indirect Expenditure Name</b>	Fees for death certificates	Fees for services at Pediatric Specialty Clinics	Fees for vaccines
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Provides up to four free copies of veteran's death certificate -- discount is \$40 for the first certificate and \$25 for the 2nd-4th copies.	Fees charged to patients based on the published Alaska Medicaid fee schedule and not the market price. Sliding scale fee for calculation sheet. Beneficiary may be any patient seen at the four types of clinics: genetics, metabolic, cleft lip and palate, and/or neurodevelopmental autism.	Free vaccine for specific-aged individuals. Vaccine is limited to those listed in legislation.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 18.50.320	AS 37.10.050(c)	HB310: Ch 24, SLA 2012 SB169: SLA 2014 AS 18.09
<b>Year Enacted</b>	9/16/2012	Unknown	5/23/2012
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Honor veterans by making it easier to apply for benefits	Ability to collect fees for services provided by the state	Assures protection of overall public health by making certain vaccines available to uninsured and under-insured children and seniors
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Honor veterans by making it easier to apply for benefits	Enables the fees charged for clinic visits to be consistent for all patients attending the clinic; patients with private insurance or no coverage are charged the same amount that is in the current Medicaid fee schedule	Assures protection of overall public health by making certain vaccines available to uninsured and under-insured children and seniors
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Program not in existence    \$40,900	\$45,800 \$152,000 \$120,800 \$129,700 \$197,100	Program not in existence    \$4,496,000
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Approximately 30% of the deaths reported in Alaska annually, or 1,000, indicate the decedent was a veteran	370 +/- patients annually.	Approximately 18,000 children (0-18), 7,000 adults

<b>Department</b>	<b>Department of Labor and Workforce Development</b>	
<b>Applicable Program</b>	<b>Worker's Compensation</b>	
<b>Indirect Expenditure Name</b>	Workers' Compensation Uninsured Penalties	Workers' Compensation Appeals Fees
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Statutes provide for a civil penalty of up to \$1,000 per uninsured employee workday. If an employer voluntarily stipulates, regulations allow a reduction of 25% of the calculated penalty. If the employer goes to hearing, the Board has discretion to suspend the calculated civil penalty in whole or in part.	The WCAC may waive the \$50 filing fee and transcription costs. Transcription costs may run anywhere from \$200 to \$2,000, depending on the length of the hearing.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 23.30.080(f); 8 AAC 45.176	8 AAC 57.090; AS 23.30.128
<b>Year Enacted</b>	2005	12/5/2005
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	This was an unintended consequence of legislative changes in 2005. The legislature did not anticipate the Appeals Commission Decision in Alaska R&C Communications	N/A
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Waiving a penalty under 8 AAC 45.176 is to encourage an employer to agree to the calculated civil penalty without litigation, freeing up Board time and resources. Waiving a penalty under AS 23.30.080 is to avoid extreme financial hardship to an employer, or putting the employer out of business (Workers' Compensation Appeals Commission Case: Alaska R&C Communications v SOA, Decision No. 88, 9/16/08).	To ensure that all parties have the ability to due process, even if they cannot afford filing costs.
<b>Estimated Revenue Impact</b>	<i>Note: Revenue from these civil penalties funds the Workers' Compensation Benefits Guaranty Fund, AS 23.30.082, which covers expenses for injured employees of uninsured employers.</i>	
FY 2009	\$52,000	\$2,100
FY 2010	\$56,000	\$4,700
FY 2011	\$855,000	\$4,300
FY 2012	\$1,351,000	\$1,900
FY 2013	\$503,000	\$2,400
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	There were 88 uninsured employers in FY13 who received discounts: 66 by stipulation and 22 by decision and order.	In FY13 there were four persons whose filing fees and/or transcription costs were waived.

<b>Department</b>	<b>Department of Labor and Workforce Development</b>	
<b>Applicable Program</b>	<b>Workers' Compensation</b>	<b>Alaska Vocational Technical Center</b>
<b>Indirect Expenditure Name</b>	Workers' Compensation Late Filing Penalties	AVTEC Tuition Waiver
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Commissioner has authority to waive all or part of late report filing penalties assessed against an insurer/self-insured employer if 95% of the reports filed in the calendar year were filed timely. Each employer is required to submit a compensation report on each claim when payment is initiated, the pay type or benefit amount is changed, or the claim is terminated. Report is due within 28 days of the triggering event. If the report is late, there is a statutory civil penalty of \$100 per day (maximum of \$1,000). At the end of each calendar year the Division totals the amount of civil penalties due.	AVTEC provides tuition waivers to one Seward high school student, and seven students via the Alaska School Counselors Association. Schools nominate graduating students and the nominations are reviewed and approved by the Alaska School Counselors Association.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 23.30.155(c) and .155(m), 8 AAC 45.136	AS 44.31.020
<b>Year Enacted</b>	Statute 1988, Regulation 1999	2000
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The intent was to reward insurers/self-insured employers whose overall performance was excellent (above 95%)	N/A
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Waiving the penalties under AS 23.30.155 is a way of forgiving the occasional untimely report of insurers/self-insured employers that provide the vast majority of their reports timely	To encourage Alaska high school graduates to work hard in school and attend AVTEC for vocational training.
<b>Estimated Revenue Impact</b>		<i>Note: The exact fiscal impact varies based on the training program that the recipient enrolls in. The revenue would have been General Fund Program Receipts (Designated General Funds).</i>
FY 2009	\$45,000	\$18,060
FY 2010	\$110,000	\$5,500
FY 2011	\$53,000	\$6,050
FY 2012	\$36,000	\$9,250
FY 2013	\$117,100	\$13,200
<b>Cost to Administer</b>	N/A	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	There are approximately 180 insurance companies/self-insured employers who submit compensation reports.	Up to eight recipients per year: FY2009- 7 students, FY2010- 2 students, FY2011- 3 students, FY2012- 4 students, FY2013- 5 students.

<b>Department or Agency</b>	<b>Department of Labor and Workforce Development</b>
<b>Applicable Program</b>	<b>Occupational Safety and Health</b>
<b>Indirect Expenditure Name</b>	Penalty reduction for late reporting
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	By regulation, during an AKOSH informal conference the director, on behalf of the commissioner, may change the penalty assessed against an employer. An AKOSH informal conference provides an opportunity for an employer to meet with the director and discuss any issues related to an inspection, citation and notice of proposed penalty. The informal conference may result in an adjustment of penalties to settle the alleged violation(s).
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 18.60.095, 8 ACC 61.155
<b>Year Enacted</b>	Statute 1973, Regulation 1975
<b>Sunset or Repeal Date</b> (If applicable)	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To allow flexibility when assessing a penalty to consider the size of the business of the employer being charged, the gravity of the violation, the good faith of the employer, and the history of previous violations.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Penalty reductions assist with quicker and less expensive resolutions of citations and penalties along with faster hazard abatement. Formal contests are time consuming and costly. Also, during the period a case is in formal contest the hazards associated with alleged violations are not required to be corrected, while all hazards must be verified as corrected under the terms of an informal settlement agreement achieved through informal conference.
<b>Estimated Revenue Impact</b>	
FY 2009	\$28,100
FY 2010	\$56,200
FY 2011	\$42,600
FY 2012	\$33,000
FY 2013	\$54,300
<b>Cost to Administer</b>	N/A
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	The number of beneficiaries varies from year to year and has not been tracked.

<b>Department or Agency</b>	<b>Department of Natural Resources Mining, Land and Water</b>		
<b>Indirect Expenditure Name</b>	Exploration incentive credits for mining activities	Sale of material at less than Fair Market Value	Sales of material at less than Fair Market Value
<b>Type</b>	Tax Credit	Discount	Discount
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Provides exploration incentive credit for exploration activities.	Convey materials at less than fair market value for mitigation of a flooding area where excess material deposition contributes to flooding.	Provides 200 cubic yards for personal use by individual for free, <30,000 c.y. for commercial use at no cost for 10 year period; >30,000 c.y. at price of 20% of representative regional price or 20% of FMV for a period of 10 years.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 27.30.010	AS 38.05.872(b)	AS 38.05.555(f)
<b>Year Enacted</b>	1995	2012	2012
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	For purpose of determining existence, location, extent, or quality of a locatable or leasable mineral or coal deposit.	The Act was to provide for the disposal of certain bedload materials in conjunction with a flood mitigation plan.	Create incentive for development of peat as a source of heat or power.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	For purpose of determining existence, location, extent, or quality of a locatable or leasable mineral or coal deposit.	To make it easier to remove gravel/sand where excess deposits may cause the flooding.	Create incentive for development of peat as a source of heat or power.
<b>Estimated Revenue Impact</b>			
FY 2009	\$314,469	\$0	\$0
FY 2010	\$1,216,980	\$0	\$0
FY 2011	\$2,517,412	\$0	\$0
FY 2012	\$0	\$0	\$0
FY 2013	\$5,975,341	\$0	\$0
<b>Cost to Administer</b>	\$2,500 (approximate)	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	One per year	None to date; however, City of Seward has expressed interest	None to date

Department or Agency	Department of Natural Resources		
	Mining, Land and Water	Oil and Gas	
<b>Indirect Expenditure Name</b>	Public and Charitable Use	Shale Oil	Exploration incentive credits for oil & gas activities
<b>Type</b>	Discount	Discount	Tax Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Provides lease, sale, or other disposal of state land or resources to certain entities for less than fair market value.	The Commissioner may waive payment of royalty and rental during the first five years of the lease.	EIC may not exceed 50% of eligible costs relating to activities performed on state-owned lands and 25% of eligible costs related to activities performed on land in but not owned by the state.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 38.05.810(a)	AS 38.05.160	AS 41.09.010
<b>Year Enacted</b>	1959	1959	1994
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To allow the state the ability to balance the public benefit against revenues when it is in the public's best interest to authorize certain types of projects.	Provide Commissioner with discretion in rental fees for future shale development.	Incentivize exploration with data available to state.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Provide state land or coal deposits suitable for mining for less than appraised value that serve a public purpose and are in the public interest.	Encourage the production of petroleum products from shale.	Encourage oil and gas exploratory work on state land.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown	<i>Note: no activity has required authorization of this rental and royalty relief clause.</i> \$0 \$0 \$0 \$0 \$0	<i>Note: This is not an active incentive credit.</i> \$0 \$0 \$0 \$0 \$0
<b>Cost to Administer</b>	\$3,000	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	7 issued in 2012; 154 are in issued status and 18 in early entry authorization.	None known	As of 2007, none (6/30/07 was last date for qualifying work)

Department or Agency	Department of Natural Resources		
	Oil and Gas		
<b>Indirect Expenditure Name</b>	Exploration incentive credits for oil & gas activities	Royalty Relief	Royalty Relief
<b>Type</b>	Tax Credit	Discount	Discount
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferrable credit for the cost of drilling or seismic work performed under a limited time period established by the Commissioner of the Department of Natural Resources. Credit may be granted for up to 50% of the cost of drilling or seismic work, not to exceed 50% of the tax liability to which it is being applied. See also p. 60.	Royalty relief for Cook Inlet platforms.	Royalty Relief for small Cook Inlet discoveries.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 38.05.180(i)	AS 38.05.180(f)(6)	AS 38.05.180(f)(5)
<b>Year Enacted</b>	1983	2003	1998
<b>Sunset or Repeal Date</b> (If applicable)	None	None	10 yrs. after restart of production
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Incentivize exploration of state lands and make data publicly available post lease sale.	Provide monetary incentive as royalty relief from oil and gas producing platforms.	Increase Cook Inlet oil and gas production from shut in wells and platforms.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Encourage O&G exploratory work on state land.	Incentives to lessees to continue to produce from Cook Inlet platforms which were not economically viable at a 12.5% royalty rate.	Incentives to lessees to restart production from Cook Inlet leases that had been shut down prior to 1988.
<b>Estimated Revenue Impact</b>			
FY 2009	\$0	\$6,302,276	\$1,535,118
FY 2010	\$0	\$7,244,449	\$1,109,080
FY 2011	\$0	\$12,482,905	\$844,851
FY 2012	\$0	\$14,855,924	\$1,207,137
FY 2013	\$0	Not available	Not available
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	22 exploratory wells qualified; last claim was in 1994.	6 companies	12 companies

Department or Agency	Department of Natural Resources		
	Oil and Gas		Parks and Outdoor Recreation
<b>Indirect Expenditure Name</b>	Royalty modification for Ooguruk Unit	Royalty Modification for Nikaitchuq Unit	Disabled Veterans camping pass
<b>Type</b>	Discount	Discount	Discount
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Royalty modification for Ooguruk Unit	Royalty Modification for Nikaitchuq Unit	Free camping pass to disabled veterans of this country for use in the state park campgrounds.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 38.05.180(f)(1)(A), (2), (3), (4)(A), (5)	AS 38.05.180(f)(1)(A), (2), (3), (4)(A), (5)	AS 41.21.026(d)
<b>Year Enacted</b>	2006	2008	1987
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To provide reduced royalty to enable Ooguruk Unit to begin production.	To allow the Commissioner royalty modification on individual leases.	Honor disabled veterans by providing them free overnight camping in state parks units.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Stimulate increased production on ANS.	Stimulate increased production on ANS.	Provide a benefit to disabled veterans.
<b>Estimated Revenue Impact</b>			
FY 2009	\$6,434,129	\$0	\$248,000
FY 2010	\$19,214,995	\$0	\$334,600
FY 2011	\$22,031,229	\$0	\$260,800
FY 2012	\$20,722,222	\$0	\$80,800
FY 2013	Not available	\$0	\$261,400
<b>Cost to Administer</b>			Negligible/cost of printing decals
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	2 companies	None	1,210 (annual average 2008-2012) 3.4 million potential beneficiaries (US Census Bureau, 11/11)

Department or Agency	Department of Revenue Tax Division	
<b>Applicable Tax Program(s)</b>	<b>Oil and Gas Production Tax, State Royalty</b>	<b>Oil and Gas Production Tax</b>
<b>Program Name</b>	Exploration Incentive Credit	Qualified Capital Expenditure Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferrable credit for the cost of drilling or seismic work performed under a limited time period established by the Commissioner of the Department of Natural Resources. Credit may be granted for up to 50% of the cost of drilling or seismic work, not to exceed 50% of the tax liability to which it is being applied. See also p. 58.	A transferable tax credit for qualified oil and gas capital expenditures on the North Slope. It can be taken in lieu of exploration incentive credits under AS 43.55.025 and gas exploration credits under AS 43.20.043. Prior to 2014, this tax credit was applicable to all areas of the state. The credit is 20% of qualified capital expenditures.
<b>Authorizing Statute</b>	AS 38.05.180 (i)	AS 43.55.023 (a)
<b>Year Enacted</b>	1978	2006, last amended 2013
<b>Sunset or Repeal Date</b> (if applicable)	None	12/31/2013 for North Slope, none for others.
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the credit to encourage geophysical work on state lands, so the state can manage their lands more effectively.	The credit was intended to encourage taxpayers to invest in capital expenditures. It was implemented as part of the broader Petroleum Profits Tax (PPT) legislation.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To increase oil and gas exploration.	To Increase oil and gas exploration and production.
<b>Estimated Revenue Impact</b>		<i>Note: This revenue impact is approximated and rounded to the nearest million dollars. It includes the total fiscal impact, including reductions in tax liability and the amount that is refunded through the operating budget.</i>
	FY 2009 \$0	\$458 million
	FY 2010 \$0	\$569 million
	FY 2011 \$0	\$766 million
	FY 2012 \$0	\$603 million
	FY 2013 \$0	\$772 million
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	0. This credit has not been used in over a decade.	Approximately 50 companies

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Oil and Gas Production Tax</b>	<b>Oil and Gas Production Tax, State Royalty</b>
<b>Program Name</b>	Well Lease Expenditure Credit	Carried-Forward Annual Loss Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A transferable tax credit for qualified oil and gas capital expenditures in areas outside the North Slope. It can be taken in lieu of exploration incentive credits under AS 43.55.025 and gas exploration credits under AS 43.20.043. The credit is 20% of qualified well lease expenditures and can be taken in conjunction with the Qualified Capital Expenditure Credit.	A transferable credit for a carried-forward annual loss, defined as a producer or explorer's adjusted lease expenditures that are not deductible in calculating production tax values for the calendar year. From 2008 until 2014, the credit was 25% for all regions of the state. Beginning in 2014, the credit remains 25% for areas outside the North Slope and increases to 45% in the North Slope. In 2016, the credit decreases to 35% for the North Slope.
<b>Authorizing Statute</b>	AS 43.55.023 (l)	AS 43.55.023 (b)
<b>Year Enacted</b>	2010	2006, last amended 2013
<b>Sunset or Repeal Date</b> (if applicable)	None	None, but after 12/31/2015 the credit for the North Slope decreases to 35% of the loss
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to stimulate redevelopment and exploration in the Cook Inlet basin, while limiting the incentive only to activities that were viewed to be directly tied to exploration and production.	The credit was intended to allow producers that incur a loss but do not have tax liability to carry the loss forward to future years. This credit was originally part of the PPT tax legislation and was changed under the Alaska's Clear and Equitable Share (ACES) legislation and the More Alaska Production Act (MAPA) to match the base tax rate. It was increased above the base tax rate for 2014 and 2015 to hold taxpayers harmless for the expiration of the qualified capital expenditure credit, then decreases to match the base tax rate.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To increase oil and gas production outside the North Slope.	To Increase oil and gas exploration and production.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Totals included in Qualified Capital Expenditure Credits.	Totals included in Qualified Capital Expenditure Credits.
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Approximately 40 companies

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Oil and Gas Production Tax</b>	
<b>Program Name</b>	New Area Development Credit	Small Producer Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A nonrefundable credit of up to \$6 million per company annually, for oil or gas produced from leases outside Cook Inlet and the North Slope, providing the producer has a positive tax liability on that production before the application of credits.	A non-transferable, nonrefundable credit for oil and gas produced by small producers, defined as having average taxable oil and gas production of less than 100,000 BTU equivalent barrels per day. The small producer credit is capped at \$12 million annually for producers with no more than 50,000 BTU equivalent barrels per day. The credit then phases to zero for producers with 100,000 or more BTU equivalent barrels per day.
<b>Authorizing Statute</b>	AS 43.55.024 (a)	AS 43.55.024 (c)
<b>Year Enacted</b>	2006	2006
<b>Sunset or Repeal Date</b> (if applicable)	12/31/2015 or nine years after first production	12/31/2015 or nine years after first production
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To encourage companies to explore and develop prospects outside the two primary petroleum basins.	To attract new companies to Alaska's oil and gas industry, to explore and develop prospects not being pursued by major producers. This credit was part of the PPT tax legislation.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage exploration of areas outside the North Slope and Cook Inlet.	To increase oil and gas production by small producers.
<b>Estimated Revenue Impact</b>		<i>Note: This revenue impact is approximated and rounded to the nearest million dollars.</i>
FY 2009	\$0	\$27 million
FY 2010	\$0	\$27 million
FY 2011	\$0	\$52 million
FY 2012	\$0	\$53 million
FY 2013	\$0	\$58 million
<b>Cost to Administer</b>	None	
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	0	Approximately 20 companies

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Oil and Gas Production Tax</b>	
<b>Program Name</b>	Alternative Credit for Exploration	Transitional Investment Expenditure Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A transferable credit for expenditures for certain oil and gas exploration activities. The credit is 40% for seismic costs outside an existing unit, 30% for drilling costs greater than 25 miles (10 miles in Cook Inlet) from an existing unit, 30% for pre-approved new targets, and 40% for drilling costs that are greater than 3 miles (10 miles in Cook Inlet) from an existing unit and pre-approved new targets.	A non-transferable credit for qualified oil and gas capital expenditures incurred between March 31, 2001 and April 1, 2006. It is available only to companies that did not have production in commercial quantities prior to January 1, 2008. The credit is 20% of qualified oil and gas capital expenditures incurred between March 31, 2001 and April 1, 2006, not to exceed 10% of the capital expenditures incurred between March 31, 2006 and January 1, 2008.
<b>Authorizing Statute</b>	AS 43.55.025 (a)(1)-(4)	AS 43.55.023 (i)
<b>Year Enacted</b>	2003, last amended 2013	2006, amended 2007
<b>Sunset or Repeal Date</b> (if applicable)	6/30/2016 for North Slope, 12/31/2021 for other areas	12/31/2013
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To encourage exploration of new oil and gas prospects.	When the 20% capital credit was introduced in 2006, this credit was intended to provide some benefit for companies that had recently made capital investments that did not receive a credit. This credit was part of the PPT and ACES tax packages.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To increase oil and gas exploration, leading to more production.	To provide a benefit for recent capital expenditures as part of broader 2006 and 2008 tax reform.
<b>Estimated Revenue Impact</b>	<i>Note: This revenue impact is approximated and rounded to the nearest million dollars.</i>	
FY 2009	\$42 million	\$0
FY 2010	\$66 million	
FY 2011	\$19 million	Confidential due to small number of recipients
FY 2012	\$57 million	
FY 2013	\$8 million	
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	28-30 companies	Fewer than 4, currently 0

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Oil and Gas Production Tax</b>	
<b>Program Name</b>	Cook Inlet Jack-Up Rig Credit	Frontier Basin Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A credit for exploration expenses for the first three wells drilled by the first jack-up rig brought in to Cook Inlet. It is only for expenses incurred in drilling wells that test pre-Tertiary; all three wells must be drilled by unaffiliated parties using the same rig. The credit is 100% of costs for the first well up to \$25 million, 90% of costs for the second well up to \$22.5 million, and 80% of costs for the third well up to \$20 million. If the exploration well is brought into production, the operator repays 50% of the credit over ten years following production start-up.	A credit for expenses for the first four persons to drill exploration wells and the first four persons to conduct seismic projects within an area designated in AS 43.55.025(p), also called the "Frontier Basins." The credit is for lesser of 80% of qualified exploration drilling expenses or \$25 million per well; or for seismic projects, credit is for lesser of 75% of qualified seismic exploration expenditures or \$7.5 million per seismic project. It includes expenditures incurred for work performed after June 1, 2012 and before July 1, 2016.
<b>Authorizing Statute</b>	AS 43.55.025 (a)(5)	AS 43.55.025 (a)(6)-(7)
<b>Year Enacted</b>	2010	2012
<b>Sunset or Repeal Date</b> (if applicable)	6/30/2016	6/30/2016
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The intent of the credit is to encourage the use of jack-up rigs in Cook Inlet.	The Legislature intended to provide a tax credit to encourage hydrocarbon exploration in certain remote areas of the state.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To Increase oil and gas exploration and production in Cook Inlet.	To Increase oil and gas exploration and production outside the North Slope and Cook Inlet
<b>Estimated Revenue Impact</b>		
FY 2009	Credit not in effect	Credit not in effect
FY 2010	\$0	
FY 2011	\$0	
FY 2012	\$0	
FY 2013	\$0	
<b>Cost to Administer</b>		\$0
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	0	0

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Oil and Gas Production Tax</b>	
<b>Program Name</b>	Per-Taxable-Barrel Credit for non-GVR-eligible production	Per-Taxable-Barrel Credit for GVR-eligible production
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A sliding scale credit for areas of the North Slope that are not eligible for a gross value reduction (GVR), as defined by AS 43.55.160(f). It is a dollar-per-taxable-barrel credit ranging from zero dollars per taxable barrel at per-barrel gross value at point of production (GVPP) values greater than or equal to \$150 to \$8 per taxable barrel at per-barrel GVPP values less than \$80. The credit may not reduce the producer's tax liability to less than the minimum tax established under AS 43.55.011(f) and may not be transferred or carried forward.	A per-taxable-barrel credit for oil production on the North Slope that qualifies for a GVR, as defined in AS 43.55.160(f). The credit is \$5 per taxable barrel and cannot be transferred, carried forward, or used to reduce the producer's tax liability to less than zero (however, it can be used to reduce the producer's tax liability to less than the minimum tax established under AS 43.55.011(f)).
<b>Authorizing Statute</b>	AS 43.55.024 (j)	AS 43.55.024 (i)
<b>Year Enacted</b>	2013	2013
<b>Sunset or Repeal Date</b> (if applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To provide a direct incentive for oil production; the sliding scale is intended to introduce a progressive element that reduces government take when oil prices are low and increases government take when oil prices are high. This credit was part of the MAPA tax package and is not a stand-alone credit.	To provide a direct incentive for oil production. This credit was part of the MAPA tax legislation and is not a stand-alone credit.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Rewards companies for producing oil from the North Slope.	Rewards companies for producing oil from the North Slope.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Credit not in effect	Credit not in effect
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	0	0

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Property Tax</b>	<b>Corporate Income Tax</b>
<b>Program Name</b>	Excluded from taxation is the value of intangible drilling expenses and exploration expenses	Oil and Gas Service Industry Expenditures Credit
<b>Type</b>	Exclusion as taxable property under 43.56	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	The value of intangible drilling expenses and exploration expenses are not subject to property tax.	A credit of 10% of qualified oil and gas industry service expenditures that are for in-state manufacture or in-state modification of oil and gas tangible personal property with a service life of three years or more. The credit may be applied to corporate income tax liabilities in amounts up to \$10 million per taxpayer per year. The credit is not transferable but any amount of the credit that exceeds the taxpayer's liability may be carried forward up to five years.
<b>Authorizing Statute</b>	AS 43.56.060 (f)	AS 43.20.049
<b>Year Enacted</b>	1973	2013
<b>Sunset or Repeal Date</b> (if applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the exclusion to support the efficient administration of tax as intangible drilling expenses and exploration expenses would be difficult to assess. Additionally, the Legislature intended to promote drilling for the continued development of state resources.	To encourage expansion of in-state service industry activity, in particular manufacturing of modules and equipment in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage drilling for oil and gas.	Increased economic activity and service industry jobs
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown	Credit not in effect
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Approximately 12 companies	0

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Corporate Income Tax</b>	
<b>Program Name</b>	Gas Exploration and Development Credit	In-State Refinery Tax Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferable credit for qualified expenditures for the exploration and development of non-North Slope natural gas reserves. The credit is 25% of qualified expenditures; investments in existing units qualify. The credit is capped at 75% of tax liability as calculated before applying other credits.	A credit for qualified infrastructure expenditures for in-state oil refineries. The credit may not exceed the lesser of 40% of total qualifying expenditures or \$10 million per tax year. The credit can be applied against corporate income tax liability and carried forward, or refunded by the state.
<b>Authorizing Statute</b>	AS 43.20.043	AS 43.20.053
<b>Year Enacted</b>	2003, amended 2010	2014
<b>Sunset or Repeal Date</b> (if applicable)	None	12/31/2019
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To encourage development of gas resources outside the North Slope, in particular in Cook Inlet.	To encourage investment in infrastructure improvements and help maintain economic viability of the in-state refining industry.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To increase gas exploration and development outside the North Slope, leading to more production and gas supplies, in particular for Southcentral Alaska.	Maintain or expand in-state refining industry jobs and related economic activity; to maintain in-state sources of refined products.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Confidential due to small number of recipients	Credit not in effect
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Fewer than 4	None

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Corporate Income Tax</b>	
<b>Indirect Expenditure Name</b>	Foreign Royalty Exclusion	Utilities Exempted from Water's Edge Combination Reporting
<b>Type</b>	Exclusion	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Excludes 80% of foreign royalties from taxable income.	Income from public utilities including telephone service is exempt from water's edge combination reporting requirements. These companies can instead pay tax only on Alaska net income.
<b>Authorizing Statute</b>	AS 43.20.145(b)	AS 43.19.010, Article IV, Sect. 2
<b>Year Enacted</b>	1991	1970
<b>Sunset or Repeal Date</b>	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The sponsor of the legislation stated in committee that the purpose was to encourage foreign investment in Alaska.	This provision was adopted as part of the state's adoption of the multistate tax compact. The Legislature adopted the compact to promote the efficient collection of taxes.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage investments in Alaska from multinational corporations.	To promote the efficient collection of taxes.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown	Unknown
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	250 companies	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Corporate Income Tax</b>	
<b>Indirect Expenditure Name</b>	Small Business Exemption	Exclude Income from Certain Vessels from Tax
<b>Type</b>	Exemption	Exclusion
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Exempts businesses from tax that are C-corporations in Alaska that are in certain industries identified in section 1202 of the Internal Revenue Code, that have assets of under \$50 million, and that meet other requirements of AS 43.20.012.	Foreign-flagged vessels other than cruise ships operating in Alaska waters are excluded from tax.
<b>Authorizing Statute</b>	AS 43.20.012	AS 43.20.021 (h)
<b>Year Enacted</b>	2012	1998, amended 2006
<b>Sunset or Repeal Date</b>	60/30/2022	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The purpose of the exemption is to encourage the development of high-growth technology and research companies in Alaska.	The intent of the exclusion adopted in 1998 was to exclude foreign-flagged vessels from tax. A 2006 ballot measure removed the exclusion for cruise ships.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage small business development.	To only tax cruise ships and not other foreign-flagged vessels.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Credit not in effect  Unknown. Companies will not file 2013 returns until late 2014.	Unknown. There is limited reporting requirement for foreign-flagged vessels.
<b>Cost to Administer</b>		None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Corporate Income Tax</b>	
<b>Indirect Expenditure Name</b>	Exempt corporations from tax that are participants in contract under Stranded Gas Development Act	"S" Corporations exclusion
<b>Type</b>	Exemption	Exclusion
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Corporations that are a party to a contract under the Stranded Gas Development Act are exempt from corporate income tax filing requirements, if the agreement provides for a payment in lieu of income tax.	Under Alaska's adoption of the Internal Revenue Code, corporations that are designated as flow-through entities ("S" corporations) are not subject to tax on ordinary income. Prior to 1980, this income was subject to Alaska's personal income tax. Since the 1980 repeal of the state's personal income tax, S-corporations no longer pay tax on ordinary income in Alaska. S corporations pay tax on built-in gains if they were a C corporation prior to electing S status.
<b>Authorizing Statute</b>	AS 43.20.145 (g)	AS 43.20.021
<b>Year Enacted</b>	1998	1980
<b>Sunset or Repeal Date</b>	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	This provision is intended to allow the state to take payment in lieu of tax under the Stranded Gas Development Act.	The exclusion is intended to support the efficient administration of the corporate income tax through uniformity with the federal income reporting.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To promote the construction of a gas pipeline from the North Slope to export markets.	To generate state revenue by efficient administration of tax.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	\$0 \$0 \$0 \$0 \$0	Unknown
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	0	Approximately 7,500

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Corporate Income Tax</b>	
<b>Indirect Expenditure Name</b>	Reduced Tax Rate on Capital Gains	Federal Tax Credits
<b>Type</b>	Rate reduction	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Long term capital gains are taxed at a maximum rate of 4.5%, while other income is taxed at a maximum rate of 9.4%.	Under Alaska's adoption of the Internal Revenue Code, taxpayers can claim most federal incentive credits. Federal credits that refund other federal taxes are not allowed. Multi-state taxpayers apportion their total federal incentive credits. For most credits, the credit is limited to 18% of the amount of the credit determined for federal tax purposes which is attributable to Alaska.
<b>Authorizing Statute</b>	AS 43.20.021 (c)	AS 43.20.021
<b>Year Enacted</b>	1975	1975
<b>Sunset or Repeal Date</b>	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The rate differential reflects preferential treatment of capital gains in the federal tax code when Alaska's rate structure was adopted. The intent was to allow for efficient administration of taxes by basing Alaska's taxes on the federal code.	The adoption by reference of federal credits to support the efficient administration of the corporate income tax through uniformity with the federal incentive credits.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To generate state revenue by efficient administration of tax.	To generate state revenue by efficient administration of tax.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown	Unknown, not tracked
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>		
<b>Applicable Tax Program(s)</b>	<b>Corporate Income Tax</b>		
<b>Program Name</b>	Gas Storage Facility Credit	LNG Storage Facility Credit	
<b>Type</b>	Credit	Credit	
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferable credit for the costs incurred to establish a natural gas storage facility. The credit is \$1.50 per thousand cubic feet of "working gas" storage capacity as determined by the Alaska Oil and Gas Conservation Commission and is only available to facilities used by public utilities. It does not apply to gas storage related to a gas sales pipeline on the North Slope. The maximum credit is the lesser of \$15 million or 25% of costs incurred to establish the facility.	A non-transferable credit for the costs incurred to establish a storage facility for liquefied natural gas. The credit is lesser of \$15 million or 50% of costs incurred to establish the facility. It applies to facilities with a minimum storage capacity of 25,000 gallons of LNG and that are public utilities regulated by the Regulatory Commission of Alaska.	
<b>Authorizing Statute</b>	AS 43.20.046	AS 43.20.047	
<b>Year Enacted</b>	2010	2012	
<b>Sunset or Repeal Date</b>	12/31/2015	None	
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To provide an incentive to encourage the construction of natural gas storage facilities for the use of public utilities.	To provide an incentive to encourage the construction of an LNG storage facility.	
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage construction of gas storage facilities, thereby reducing the potential for gas shortages during peak demand.	To encourage construction of LNG storage facilities, thereby reducing the potential for gas shortages during peak demand	
<b>Estimated Revenue Impact</b>			
FY 2009	Credit not in effect	Credit not in effect	
FY 2010			
FY 2011			\$0
FY 2012			\$0
FY 2013	Confidential due to small number of recipients	\$0	
<b>Cost to Administer</b>			
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Fewer than 4	0	

Department or Agency	Department of Revenue Tax Division	
<b>Applicable Tax Program(s)</b>	<b>Corporate Income Tax</b>	<b>Multiple Tax Programs</b>
<b>Program Name</b>	Veteran Employment Tax Credit	Film Production Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferable credit for corporate income taxpayers that employ qualified veterans in the state. The credit is \$3,000 for a disabled veteran or \$2,000 for a veteran who is not disabled for employment for a minimum of 1,560 hours during 12 consecutive months following the veteran's employment date. For seasonal employment, the credit is \$1,000 for a veteran employed for a minimum of 500 hours during three consecutive months following the employment date.	A transferable credit for expenditures on eligible film production activities in Alaska. The credit percentage is between 30% and 58% depending on the activity. The credits must be used within six years. The program is capped at \$200 million of credits for all projects. Prior to FY2013, the credit was only applicable to the corporate income tax. Beginning in FY 2013, the credit is also applicable to the insurance premium tax, title insurance tax, oil and gas production tax, oil and gas property tax, mining license tax, fisheries business tax, and fishery resource landing tax.
<b>Authorizing Statute</b>	AS 43.20.048	AS 43.98.030, AS 44.25.100-190
<b>Year Enacted</b>	2012	2008, last amended 2014
<b>Sunset or Repeal Date</b>	None	12/31/2018
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to provide an incentive for businesses to hire veterans.	The Legislature intended to encourage the production of film and television in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage hiring of veterans.	To encourage production of film and television in Alaska.
<b>Estimated Revenue Impact</b>		
FY 2009	Credit not in effect	\$0
FY 2010		\$0
FY 2011		\$193,765
FY 2012		\$2,702,514
FY 2013		\$6,011,541
<b>Cost to Administer</b>		\$304,800 (Note: this figure comes from a fiscal note for HB 112 in the 28 <sup>th</sup> Legislature)
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	0	17-24 credits issued per year.

Department or Agency	Department of Revenue Tax Division	
<b>Applicable Tax Program(s)</b>	<b>Multiple Tax Programs</b>	<b>Corporate Income Tax, Mining License Tax, Mineral Production Royalty</b>
<b>Program Name</b>	Education Credit	Minerals Exploration Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferable credit applicable to the Corporate Income Tax, Fisheries Business Tax, Fishery Resource Landing Tax, Insurance Premium Tax, Title Insurance Premium Tax, Mining License Tax, Oil and Gas Production Tax, and the Oil and Gas Property Tax. The credit is available for up to 50% of annual contributions up to \$100,000, 100% of the next \$200,000, and 50% of annual contributions beyond \$300,000. The credit for any one taxpayer cannot exceed \$5,000,000 annually across all eligible tax types. The credit is for contributions to qualified education purposes given in AS 43.20.014(a).	A non-transferable credit for eligible costs of non-petroleum mineral or coal exploration activities and must be used within 15 years. The credit is 100% of allowable exploration costs with a maximum of \$20 million. The credit is limited to 50% of liability for the applicable tax type.
<b>Authorizing Statute</b>	AS 21.20.014, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, AS 43.77.045	AS 27.30.030, AS 43.20.044
<b>Year Enacted</b>	1987, last amended 2014	1995
<b>Sunset or Repeal Date</b>	12/31/2018	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to encourage private businesses to make charitable contributions to support Alaskan schools.	The Legislature intended to offer an incentive to encourage mineral exploration in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage private businesses that pay tax to contribute to Alaska educational institutions and facilities.	To encourage mineral exploration.
<b>Estimated Revenue Impact</b>		
FY 2009	\$1,663,933	\$699
FY 2010	\$2,358,446	\$0
FY 2011	\$2,909,066	\$949,466
FY 2012	\$3,375,825	\$5,873,944
FY 2013	\$7,188,502	\$5,975,341
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Fewer than 4

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Cigarette Tax</b>	
<b>Indirect Expenditure Name</b>	Personal exemption from cigarette tax	Uniformed Services Exemption from cigarette tax
<b>Type</b>	Exclusion	Exclusion
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	The first 400 cigarettes personally transported into the state by an individual for that individual's personal consumption during the calendar month are excluded from the cigarette tax.	Cigarettes imported or acquired by one of the uniformed services of the United States are exempt from the cigarette tax.
<b>Authorizing Statute</b>	AS 43.50.090 (d), AS 43.50.190 (c)	AS 43.50.090(c)
<b>Year Enacted</b>	2003, amended 2004	1977
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to personal use exemption to support efficient administration of tax through focus the tax towards wholesalers and distributors rather than personal consumption by an individual.	To comply with federal law.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To generate state revenue by efficient administration of tax.	To comply with federal law.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown. There is no reporting requirement for cigarettes personally transported into the state.	Unknown. There is no reporting requirement for cigarettes sold to uniformed services directly from the manufacturer.
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Cigarette Tax</b>	<b>Tobacco Products Tax</b>
<b>Indirect Expenditure Name</b>	Indian Reservation Exemption from cigarette tax	Personal exemption from tobacco products tax
<b>Type</b>	Exclusion	Exclusion
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Cigarettes imported or acquired by one of the two federally recognized Indian reservations are exempt from the cigarette tax.	Other tobacco products brought into the state or made in the state for personal consumption and not for sale are not subject to the tobacco products tax.
<b>Authorizing Statute</b>	AS 43.50.090, AS 43.50.150	AS 43.40.300
<b>Year Enacted</b>	1983	1988
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To comply with federal law.	The Legislature intended only to tax tobacco products at the point of sale.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To comply with federal law.	To generate state revenue by efficient administration of tax.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	\$261,960 \$337,240 \$407,570 \$335,630 \$309,220	Unknown. There is no reporting requirement for tobacco products personally transported into the state.
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Tobacco Products Tax</b>	
<b>Indirect Expenditure Name</b>	Uniformed Services Exemption from tobacco products tax	Indian Reservation Exemption from tobacco products tax
<b>Type</b>	Exclusion	Exclusion
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Facilities operated by one of the uniformed services of the United States are exempt from the tobacco products tax.	Federally recognized Indian tribes are exempt from the tobacco products tax.
<b>Authorizing Statute</b>	AS 43.40.310 (a)	AS 43.40.310(b)
<b>Year Enacted</b>	1988	1988
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To comply with federal law.	To comply with federal law.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To comply with federal law.	To comply with federal law.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown. There is no reporting requirement for such facilities.	\$53,723 \$56,378 \$58,649 \$49,945 \$46,239
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Tobacco Products Tax</b>	<b>Cigarette Tax</b>
<b>Indirect Expenditure Name</b>	Commission	Tax stamp discount
<b>Type</b>	Reduced Rate	Reduced Rate
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Gives a four-tenths of one percent deduction to cover the expense of accounting and filing the return for the tobacco tax.	Gives a discount of up to \$50,000 as compensation for affixing stamps to packs of cigarettes.
<b>Authorizing Statute</b>	AS 43.50.330 (b)	AS 43.50.540 (c)
<b>Year Enacted</b>	1988, amended 1997	2003
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The discount was intended to cover the cost of filing the return. The percentage was decreased in 1997 to reflect a higher tax rate than in the original statute.	To provide a discount to compensate taxpayers for the cost of affixing stamps to each pack.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage timely filing of tax returns.	To compensate taxpayers for the cost of affixing stamps to packs of cigarettes.
<b>Estimated Revenue Impact</b>		
FY 2009	\$40,767	\$346,341
FY 2010	\$41,500	\$322,403
FY 2011	\$46,852	\$320,918
FY 2012	\$48,182	\$307,838
FY 2013	\$50,056	\$313,192
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	26-35	10-13

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Motor Fuel Tax</b>	
<b>Indirect Expenditure Name</b>	Timely filing discount	Foreign Fuel Exemption
<b>Type</b>	Reduced Rate	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Gives a timely filing credit of 1% of the total monthly tax due to a maximum of \$100.	Fuel consigned to foreign countries is exempt from the motor fuel tax.
<b>Authorizing Statute</b>	AS 43.40.010 (c)	AS 43.40.100 (2)(A)
<b>Year Enacted</b>	1951, last amended 1997	1949
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	To encourage timely filing of motor fuel tax returns and provide an allowance to cover the accounting expense of filing timely monthly tax returns.	The exclusion is intended to focus the impetus of the tax on motor fuel sales in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage timely filing of tax returns.	To encourage refueling activities in Alaska.
<b>Estimated Revenue Impact</b>		<i>Note: calculated assuming \$0.08 per gallon tax rate.</i>
	FY 2009 \$57,090	\$6,188,366
	FY 2010 \$56,375	\$4,429,096
	FY 2011 \$65,752	\$5,248,283
	FY 2012 \$65,636	\$6,324,097
	FY 2013 \$66,738	\$4,162,190
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	81	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Motor Fuel Tax</b>	
<b>Indirect Expenditure Name</b>	Foreign Flight Exemption	Stationary Power Plant Exemption
<b>Type</b>	Exemption	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Fuel used in flights going to foreign countries or continuing on foreign countries is exempt from the motor fuel tax.	Fuel used in stationary power plants operating as public utility plants and generating electrical energy for sale to the general public is exempt from the motor fuel tax.
<b>Authorizing Statute</b>	AS 43.40.100 (2)(B)	AS 43.40.100 (2)(C)
<b>Year Enacted</b>	1949, last amended 1997	1949
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the exclusion to allow the tax to generate revenue without impacting international flights.	The Legislature intended the exclusion to allow the motor fuel tax to generate revenue without impacting the public utilities.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage refueling activities at Alaskan airports.	To reduce the cost of f to the general public.
<b>Estimated Revenue Impact</b>	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i>	<i>Note: calculated assuming \$0.08 per gallon tax rate. Total includes stationary power plants for home heating and small generators.</i>
	FY 2009 \$3,410,961	\$120,330
	FY 2010 \$4,487,751	\$194,347
	FY 2011 \$4,413,074	\$195,191
	FY 2012 \$4,647,267	\$263,949
	FY 2013 \$5,970,327	\$455,894
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Motor Fuel Tax</b>	
<b>Indirect Expenditure Name</b>	Non-Profit Power Association Exemption	Charitable Institution Exemption
<b>Type</b>	Exemption	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Fuel used by nonprofit power associations or corporations for generating electric energy for resale is exempt from the motor fuel tax.	Fuel used by charitable institutions is exempt from the motor fuel tax.
<b>Authorizing Statute</b>	AS 43.40.100 (2)(D)	AS 43.40.100 (2)(E)
<b>Year Enacted</b>	1949	1949
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the exclusion to allow the motor fuel tax to generate revenue without impacting nonprofit power association or corporations, which serve a substantially similar purpose to public utilities	The Legislature intended the exclusion to allow the motor fuel tax to generate revenue without impacting charitable endeavors.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To reduce the cost of power provided by non-profit power associations.	To reduce the cost of fuel for charitable institutions.
<b>Estimated Revenue Impact</b>	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i>	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i>
FY 2009	\$3,369,073	\$49,292
FY 2010	\$3,369,073	\$66,263
FY 2011	\$2,805,874	\$63,299
FY 2012	\$2,630,173	\$64,353
FY 2013	\$2,490,056	\$59,690
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Motor Fuel Tax</b>	
<b>Indirect Expenditure Name</b>	Dealer Exemption	Government exemption
<b>Type</b>	Exemption	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Fuel sold or transferred between qualified dealers is exempt from the motor fuel tax.	Fuel sold to federal, state, and local government agencies for official use is exempt from the motor fuel tax.
<b>Authorizing Statute</b>	AS 43.40.100 (2)(F)	AS 43.40.100 (2)(G)
<b>Year Enacted</b>	1982	1982
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the exclusion to encourage qualified dealers and to focus the impetus of the tax towards final use of the motor fuel.	The Legislature intended the exclusion to recognize the exempt status of sovereign powers.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To avoid double taxation of fuel.	To avoid taxing government sales.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown. There is no reporting requirement for transfers between dealers.	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i> \$11,113,663 \$10,779,730 \$9,517,881 \$8,454,293 \$8,628,013
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Motor Fuel Tax</b>	
<b>Indirect Expenditure Name</b>	Stationary Power Plant Exemption for home heating	Heating fuel Exemption
<b>Type</b>	Exemption	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Fuel used in stationary power plants that generate electricity for private residential consumption is exempt from the motor fuel tax.	Fuel used to heat private or commercial buildings or facilities is exempt from the motor fuel tax.
<b>Authorizing Statute</b>	AS 43.40.100 (2)(H)	AS 43.40.100 (2)(I)
<b>Year Enacted</b>	1982	1982
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the exclusion to focus the impetus of the tax away from private residential use for electricity.	The Legislature intended the exclusion to focus the impetus of the tax away from fuel used for heating purposes.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To generate state revenue without burdening private residential use of fuel for electricity.	To generate state revenue without increasing heating costs.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Totals included in stationary power plant exemption.	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i> \$10,252,383 \$8,950,815 \$9,684,210 \$9,544,146 \$9,179,682
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Motor Fuel Tax</b>	
<b>Indirect Expenditure Name</b>	Small Generator Exemption	Bunker Fuel Exemption
<b>Type</b>	Exemption	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Fuel used in stationary power plants of 100 kilowatts or less that generate electrical power for commercial enterprises not for resale is exempt from the motor fuel tax.	Bunker fuel is exempt from the motor fuel tax.
<b>Authorizing Statute</b>	AS 43.40.100 (2)(K)	AS 43.40.100 (2)(L)
<b>Year Enacted</b>	1983	1997
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the exclusion to focus the impetus of the tax away from smaller power plants.	The Legislature intended to encourage the use of bunker fuel, which is a residual from the refining process.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To generate state revenue without burdening small power plants.	To encourage the use of bunker fuel.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Totals included in stationary power plant exemption.	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i> Under \$1000 \$0 \$0 Under \$1000 \$0
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Motor Fuel Tax</b>	
<b>Indirect Expenditure Name</b>	Off-Highway Use Reduced Rate	Reduced Rate for Aviation Gasoline
<b>Type</b>	Reduced Rate	Reduced Rate
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Refunds 6 cents per gallon of tax-paid motor fuel that was used for non-highway use.	Aviation gasoline is taxed at a rate of 4.7 cents per gallon rather than the rate of 8 cents per gallon for other fuel.
<b>Authorizing Statute</b>	AS 43.40.030 (a)	AS 43.40.010 (a)(1)
<b>Year Enacted</b>	1955, last amended 1982	1955, last amended 1994
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the exclusion to focus the impetus of the tax away from off-highway use as off-highway use does not contribute to highway maintenance cost.	The Legislature intended the separate rate to make the tax on aviation gasoline comparable to the amount of revenue that would be derived from reimposition of landing fees at rural state operated airports.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To generate state revenue for the highway construction and maintenance without burdening non-highway users.	The purpose of the separate rate is to generate state revenue comparable to the reimposition of landing fees.
<b>Estimated Revenue Impact</b>	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i>	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i>
FY 2009	\$3,878,311	\$433,574
FY 2010	\$2,435,332	\$407,417
FY 2011	\$5,510,077	\$410,014
FY 2012	\$5,025,439	\$374,832
FY 2013	\$2,276,484	\$330,876
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Motor Fuel Tax</b>	
<b>Indirect Expenditure Name</b>	Reduced Rate for Marine Fuel	Reduced Rate for Jet Fuel
<b>Type</b>	Reduced Rate	Reduced Rate
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Marine fuel is taxed at a rate of 5 cents per gallon rather than the rate of 8 cents per gallon for other fuel.	Jet fuel is taxed at a rate of 3.2 cents per gallon rather than the rate of 8 cents per gallon for other fuel.
<b>Authorizing Statute</b>	AS 43.40.010 (a)(2)	AS 43.40.010 (a)(3)
<b>Year Enacted</b>	1957, last amended 1977	1957, last amended 1994
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the separate rate to provide revenue for construction and maintenance of boat harbors. This expense is presumably less than that required for highway maintenance as reflected by the reduced rate for marine fuel.	The Legislature intended to make the tax on aviation fuels comparable to the amount of revenue that would be derived from reimposition of landing fees at rural state operated airports.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	The purpose of the separate rate is to generate revenue for the construction and maintenance of boat harbors.	The purpose of the separate rate is to generate state revenue comparable to the reimposition of landing fees.
<b>Estimated Revenue Impact</b>	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i>	<i>Note: calculated assuming \$0.08 per gallon tax rate.</i>
FY 2009	\$2,763,913	\$6,831,868
FY 2010	\$2,788,962	\$5,518,494
FY 2011	\$3,066,358	\$6,108,068
FY 2012	\$3,267,356	\$5,865,352
FY 2013	\$3,384,044	\$6,206,054
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Commercial Passenger Vessel Taxes</b>	
<b>Indirect Expenditure Name</b>	Small Passenger Vessel Exemption	72 Hour Threshold Voyage Exemption
<b>Type</b>	Exemption	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Vessels with fewer than 250 berths are excluded from commercial passenger vessel taxes.	Voyages on the state's marine waters 72 hours or less are excluded from the tax.
<b>Authorizing Statute</b>	AS 32.52.295(1)(A)	AS 43.52.295(4)
<b>Year Enacted</b>	2006	2010
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	This provision was part of a ballot measure and therefore has no legislative history.	To clarify the definition of "voyage" for purposes of the tax.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To avoid burdening small passenger vessels with tax.	To encourage cruise ship activity in Alaska.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown. There is no filing requirement for small passenger vessels.	Exemption not in effect
		\$1,414,500
		Unknown. Only voyages that exceed 72 hours are required to report.
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Commercial Passenger Vessel Taxes</b>	
<b>Indirect Expenditure Name</b>	Tax Reduction for Local Levies	Large Passenger Vessel Gambling Tax Deduction
<b>Type</b>	Reduced Rate	Deduction
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	The cost of local passenger fees is deducted from the state's passenger fee.	Allows a deduction of federal and municipal taxes paid from gambling gross income.
<b>Authorizing Statute</b>	AS 43.52.255	AS 43.35.210
<b>Year Enacted</b>	2010	2006
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to reduce the passenger fee to limit the total tax burden on passenger vessels.	This provision was part of a ballot measure and therefore has no legislative history.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage cruise ship activity in Alaska by limiting the total tax burden.	To prevent double taxation.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Reduction not in effect \$11,846,936 \$12,170,756 \$13,559,558	Unknown. There is no reporting requirement for federal and municipal taxes paid.
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Tire Fee</b>	
<b>Program Name</b>	Exemption from Studded Tire Fee for Lightweight Studs	Government exemption
<b>Type</b>	Exclusion	Exclusion
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Excludes tires that are studded with studs weighing less than 1.1 grams each from the \$5 fee.	Tires and services sold to federal, state or local government agencies for official use are exempt from the fee.
<b>Authorizing Statute</b>	AS 43.98.025 (b)	AS 43.98.025 (g)(1)
<b>Year Enacted</b>	2003	2003
<b>Sunset or Repeal Date</b>	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to provide an incentive to encourage the widespread use of lightweight studs to reduce road damage.	The Legislature intended the exclusion to recognize the exempt status of sovereign powers.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage use of light-weight studs to prevent possible road damage.	To avoid taxing government sales.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown. Filers do not have to report the number of tires sold with lighter-weight studs.	<i>Note: total includes resale exemption.</i> \$148,578 \$137,578 \$181,013 \$187,773 \$173,110
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Tire Fee</b>	
<b>Program Name</b>	Resale exemption	Timely filing credit
<b>Type</b>	Exclusion	Reduced Rate
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Tires intended for resale are exempt from the tire fee. The department will consider a tire to be a tire for resale in a transaction between the manufacturer of a tire and a distributor of the tire; a distributor of the tire and a retail dealer of the tire; or a retail dealer and another retail dealer of the tire.	Sellers that remit the fees collected to the department within 30 days after the last day of the preceding calendar quarter may retain five percent of the amount collected, not to exceed \$900 a quarter.
<b>Authorizing Statute</b>	AS 43.98.025 (g)(2), 15 AAC 98.060	AS 43.98.025 (d)
<b>Year Enacted</b>	2003	2003
<b>Sunset or Repeal Date</b>	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature included the exemption in order to prevent the double taxation of tires.	The discount was intended to encourage timely remittance of taxes and to cover the cost of collecting the fee and filing the return.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To prevent double taxation of tires.	To encourage timely filing of tax returns.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Total included in government exemption.	\$77,712 \$75,845 \$74,985 \$71,427 \$65,684
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Vehicle Rental taxes</b>	
<b>Indirect Expenditure Name</b>	Reduced rate for RVs	Taxicab Exemption
<b>Type</b>	Reduced Rate	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Recreational vehicles (RVs) are taxed at a rate of 3% while other vehicle rentals are taxed at a rate of 10%.	Excludes taxicab rentals from the vehicle rental tax.
<b>Authorizing Statute</b>	AS 43.52.040	AS 43.52.030
<b>Year Enacted</b>	2003	2004
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature adopted the reduced rate for RVs to reflect the higher per-day rental cost of RVs compared to other vehicles. The rate was intended to make the tax relatively even on a dollar-per-day basis.	The Legislature intended only to tax visitors renting vehicles and did not intend to tax taxicabs.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To equalize the tax incidence on RVs and other vehicles.	To generate state revenue from short-term vehicle rentals without burdening taxis.
<b>Estimated Revenue Impact</b>		
FY 2009	\$849,690	Unknown. There is no reporting requirement for taxicabs.
FY 2010	\$703,740	
FY 2011	\$791,446	
FY 2012	\$837,671	
FY 2013	\$841,825	
<b>Cost to Administer</b>		None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Vehicle Rental taxes</b>	
<b>Indirect Expenditure Name</b>	Moving Truck Exemption	Warranty Work Exemption
<b>Type</b>	Exemption	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Exempts moving trucks from the vehicle rental tax.	Exempts a vehicle provided by an automobile dealer to a customer as replacement transportation from the vehicle rental tax.
<b>Authorizing Statute</b>	AS 43.52.099 (2)(F)	AS 43.52.099 (2)(G)
<b>Year Enacted</b>	2006	2006
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended only to tax visitors renting vehicles and did not intend to tax moving trucks.	The Legislature intended only to tax visitors renting vehicles and did not intend to tax vehicles provided as replacements by dealers.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To limit the vehicle rental tax to the tourism industry.	To limit the vehicle rental tax to the tourism industry.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown. There is no reporting requirement for moving trucks.	Unknown. There is no reporting requirement for warranty work rentals.
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Vehicle Rental taxes</b>	<b>Alcoholic Beverages Tax</b>
<b>Indirect Expenditure Name</b>	Motorcycle Exemption	Small Brewery Reduced Rate
<b>Type</b>	Exemption	Reduced Rate
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Excludes motorcycles and motor-driven cycles from the vehicle rental tax.	Brewers who have qualified with the federal government per 26 U.S.C. 5051(a)(2) and have been approved fiscally by DOR, pay a reduced rate of tax of 35 cents per us gallon on beer and malt beverages instead of the full tax rate of \$1.07 per us gallon.
<b>Authorizing Statute</b>	AS 43.52.099(2)(H)	AS 43.60.010 (c)
<b>Year Enacted</b>	2013	2002
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The legislature intended only to tax the rentals of cars, light trucks, vans and SUVs and did not intend to tax motorcycle rentals.	The intent was to foster the development of breweries and brewpubs in Alaska.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To specifically exclude motorcycles from the passenger vehicle rental tax.	To support in-state small breweries and brewpubs.
<b>Estimated Revenue Impact</b>		
FY 2009	Exemption not in effect	\$1,745,356
FY 2010		\$2,045,142
FY 2011		\$2,278,933
FY 2012		\$2,451,673
FY 2013		\$2,602,999
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Unknown	39

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Mining License Tax</b>	
<b>Indirect Expenditure Name</b>	Sand and gravel exemption	Small Miner Exemption
<b>Type</b>	Exemption	Exemption
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Sand, gravel, quarry rock and marketable earth operations are exempt from the Mining License Tax.	No tax is due for if taxable income is \$40,000 or less. Taxpayers with taxable income of more than \$40,000 pay a tax rate of 3% on the first \$40,000 of their income.
<b>Authorizing Statute</b>	AS 43.65.060 (2)	AS 43.65.010 (c)
<b>Year Enacted</b>	2012	1955
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature found that the tax cost nearly as much to administer as it brought in.	The Legislature intended the exclusion to encourage smaller mining operations.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To generate state revenue by efficient administration of tax and to reduce the burden on sand and gravel operators.	To support small mining operations and for efficiency.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Exemption not in effect  Unknown. There is no reporting requirement for exempt operations.	\$12,890 \$8,414 Unknown Unknown \$33,815
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	39	71. Note: this does not include taxpayers who filed a loss on their return or taxpayers who did not file at all.

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Mining License Tax</b>	
<b>Indirect Expenditure Name</b>	3.5-year Exemption	Depletion Deduction
<b>Type</b>	Exemption	Deduction
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	New mining operations are exempt from the Mining License Tax for the first 3.5 years after production begins.	A percentage depletion deduction is allowed for certain types of mining, such as metal mining, sulfur mining and coal mining. Other types of mines must use cost depletion.
<b>Authorizing Statute</b>	AS 43.65.010 (a)	AS 43.65.010 (e)
<b>Year Enacted</b>	1951	1955
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended the exclusion to encourage new mining operations.	The Legislature intended the deduction for percentage depletion to encourage resource development.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage new mining operations by	To encourage the development of the state's resources; to generate state revenue by efficient administration of tax.
<b>Estimated Revenue Impact</b> FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	Unknown. Those who are exempt from taxation and have been granted this 3.5 year exemption are required to file a mining license tax return under 15 AAC 65.010(a)(5) and 15 AAC 65.030, but are not required to fill out a complete return.	Unknown
<b>Cost to Administer</b>	None	None
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	Fewer than 5	Unknown

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Fisheries Resource Landing Tax</b>	<b>Fisheries Business Tax, Fishery Resource Landing Tax</b>
<b>Indirect Expenditure Name</b>	Community Development Quota Credit	Winn Brindle Scholarship Contribution Credit
<b>Type</b>	Credit	Credit
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferable credit for contributions to an Alaska nonprofit corporation that is dedicated to fisheries industry-related expenditures. The credit is available only for fishery resources harvested under a community development quota (CDQ). The credit is 100% of contribution amount up to a maximum of 45.45% of tax liability on fishery resources harvested under a CDQ.	A non-transferable credit for contributions to the A.W. "Winn" Brindle memorial education loan account. The credit is 100% of the contribution amount, up to a maximum of 5% of tax liability.
<b>Authorizing Statute</b>	AS 43.77.040	AS 43.75.032, AS 43.77.035
<b>Year Enacted</b>	1993, last amended 2014	1986, amended 2014
<b>Sunset or Repeal Date</b> (If applicable)	12/31/2020	12/31/2016
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to provide a tax credit to encourage CDQ programs to contribute to nonprofits that provide jobs and training in Western Alaska.	The Legislature intended the credit to encourage contributions to the A.W. "Winn" Brindle memorial education loan account. This would promote education in the fisheries industry, an industry that is important to the Alaskan economy.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To provide jobs and training in Western Alaska.	To promote education in the fisheries industry.
<b>Estimated Revenue Impact</b>	<i>Note: FY 2009 fiscal impact includes assessments resulting from audits of credits claimed in previous years.</i>	
	FY 2009 \$-16,758	\$192,792
	FY 2010 \$764,668	\$123,060
	FY 2011 \$534,297	\$184,817
	FY 2012 \$446,894	\$175,338
	FY 2013 \$490,371	\$238,749
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	14-26	6-7 companies

<b>Department or Agency</b>	<b>Department of Revenue Tax Division</b>	
<b>Applicable Tax Program(s)</b>	<b>Fisheries Business Tax</b>	
<b>Indirect Expenditure Name</b>	Salmon and Herring Product Development Credit	Reduced Tax Rate for Small Fish Processors
<b>Type</b>	Credit	Reduced Rate
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	A non-transferable credit for eligible capital expenditures to expand value-added processing of Alaska salmon and herring. The credit is 50% of qualified investments up to 50% of tax liability incurred for processing salmon and herring during the tax year. The credit may be carried forward for three years. Herring was added to the credit in 2014.	Fishers processing on vessels 65 feet or less are subject to a 3% tax rate instead of the regular floating rate of 5%.
<b>Authorizing Statute</b>	AS 43.75.035	AS 43.75.015 (d), AS 43.75.020 (c)
<b>Year Enacted</b>	2003, last amended 2014	2004
<b>Sunset or Repeal Date</b> (If applicable)	12/31/2020	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to encourage the development of value-added salmon and herring products in Alaska and to increase the value of Alaskan fisheries.	The Legislature adopted the reduced rate provision to encourage direct marketing and the production of value-added products.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage the production of value-added seafood products in Alaska and increase the value of Alaskan fisheries.	To support small business development and direct marketers.
<b>Estimated Revenue Impact</b>		<i>Note: the revenue impact given is pre-credit and includes both the state and municipal share. It is based on fishing year data; actual tax payments may differ from this estimate.</i>
	FY 2009 \$3,121,697	\$80,928
	FY 2010 \$4,074,071	\$51,704
	FY 2011 \$2,057,255	\$70,314
	FY 2012 \$71,598	\$75,549
	FY 2013 \$1,832,081	\$72,503
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	28-42	88-111

Department or Agency	Department of Revenue Tax Division	
Applicable Tax Program(s)	Fisheries Business Tax	Fisheries Resource Landing Tax
<b>Indirect Expenditure Name</b>	Reduced Fisheries Business Tax Rate for Developing Fisheries	Reduced Fishery Resource Landing Tax Rate for Developing Fisheries
<b>Type</b>	Reduced Rate	Reduced Rate
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Fish species classified as "developing" are subject to tax rates of 1% for on-shore processors and 3% for floating processors instead of the regular rates of 3% and 5%, respectively. "Developing" species are annually designated by the commissioner of the department of fish and game under AS 16.05.050(a)(10).	Fish species classified as "developing" are subject to a tax rate of 1% rather than the regular rate of 3%. "Developing" species are annually designated by the commissioner of the department of fish and game under AS 16.05.050(a)(10).
<b>Authorizing Statute</b>	AS 43.75.015(b)	AS 43.77.010(1)
<b>Year Enacted</b>	1979, amended 1981	1996
<b>Sunset or Repeal Date</b> (If applicable)	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	The Legislature intended to encourage the development of new fisheries.	The Legislature adopted the reduced rate provision to parallel a similar provision in the Fisheries Business Tax.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	To encourage the development of new fisheries.	To encourage the development of new fisheries.
<b>Estimated Revenue Impact</b>	<i>Note: the revenue impact given is pre-credit and includes both the state and municipal share. It is based on fishing year data; actual tax payments may differ from this estimate.</i>	<i>Note: the revenue impact given is pre-credit and includes both the state and municipal share. It is based on fishing year data; actual tax payments may differ from this estimate.</i>
	FY 2009 FY 2010 FY 2011 FY 2012 FY 2013	\$99,279 \$123,870 \$105,675 \$133,873 \$102,010
		\$239,079 \$200,790 \$279,138 \$264,781 \$351,339
<b>Cost to Administer</b>		
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	24-31	44-61

Department or Agency	Department of Transportation and Public Facilities Alaska Marine Highway System				
	<b>Indirect Expenditure Name</b>	Children's Discounted tariffs	Senior Citizen's discounted tariffs	Underage discounted tariffs	Youth Group discounted tariffs
<b>Type</b>	Pass	Pass	Pass	Pass	Pass
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Children aged 6-11 receive a 50% discount on the route-based adult passenger tariff.	Seniors aged 65 and older receive a 50% discount on the route-based adult passenger tariff.	Children aged 5 & under travel free (passage only).	Organized Youth Groups receive a 50% discount on the route-based adult passenger tariff.	Qualified disabled individuals receive a 50% discount on the route-based adult passenger tariff.
<b>Authorizing Statute, Regulation or Other Authority</b>	AS 19.05.040(b) AS 19.65.050(b)	AMHS Policy and Procedure # 3-14; AS 19.05.040(b); AS 19.65.050(b)	AS 19.05.040(b) AS 19.65.050(b)	AMHS Policy and Procedure # 3-18; AS 19.05.040(b); AS 19.65.050(b)	AMHS Policy and Procedure # 7-8; AS 19.05.040(b); AS 19.65.050(b)
<b>Year Enacted</b>	1957, 1990	1957, 1990	1957, 1990	1957, 1990	1957, 1990
<b>Sunset or Repeal Date</b> (If applicable)	None	None	None	None	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Provide management tools necessary to operate the AMHS.	Provide management tools necessary to operate the AMHS.	Provide management tools necessary to operate the AMHS.	Provide management tools necessary to operate the AMHS.	Provide management tools necessary to operate the AMHS.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Benefit families with children while traveling for any purpose.	Reduce transportation costs for seniors.	Benefit families with children while traveling for any purpose.	Provides youth with the academic and social development that travel provides at a discounted cost.	Reduce transportation costs for qualified disabled Americans.
<b>Estimated Revenue Impact</b>					
FY 2009	\$591,735	\$305,413	\$1,216,804	\$652,469	\$12,695
FY 2010	\$630,669	\$242,914	\$1,275,344	\$673,951	\$10,876
FY 2011	\$620,615	\$543,803	\$1,391,097	\$686,890	\$22,468
FY 2012	\$665,913	\$561,015	\$1,372,220	\$688,513	\$13,500
FY 2013	\$654,394	\$773,791	\$1,379,649	\$736,645	\$13,307
<b>Cost to Administer</b>	Unknown	Unknown	Unknown	Unknown	Unknown
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	On average 8,200 individuals use this per year.	On average 18,500 individuals use this per year.	On average 6,500 individuals use this per year.	On average 6,500 individuals use this per year.	On average 100 individuals use this per year.

<b>Department or Agency</b>	<b>Department of Transportation and Public Facilities Alaska Marine Highway System</b>				
<b>Indirect Expenditure Name</b>	Veteran Disability Pass	Employee Annual Passes	Employee Trip Passes	Interpretive Passes	Trooper/USFS Enforcement Passes
<b>Type</b>	Discount	Discount	Discount	Discount	Pass
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Qualified disabled veterans receive a 50% discount on the route-based adult passenger tariff.	Qualified AMHS employees and their immediate families receive free passenger and vehicle travel on a space-available basis.	Qualified AMHS employees are allowed free passage when traveling to and from work plus workers who have not obtained annual pass privileges.	Contractual agreements with Federal Government Agencies (USFS, USFG) for interpretive services.	Contractual agreements with State Troopers and US Forest Service for enforcement presence.
<b>Authorizing Statute, Regulation or Other Authority</b>	AMHS Policy and Procedure # 7-9; AS 19.05.040(b), AS 19.65.050(b)	CBA with MMP, MEBA, IBU - AMHS P&P # 7-1; AS 19.05.040(b), AS 19.65.050(b)	CBA with MMP, MEBA, IBU - AMHS P&P # 7-2; AS 19.05.040(b), AS 19.65.050(b)	See various MOA's re: intergovernmental exchange of services; AS 19.05.040(b), AS 19.65.050(b)	See various MOA's re: intergovernmental exchange of services; AS 19.05.040(b), AS 19.65.050(b)
<b>Year Enacted</b>	1957, 1990	1957, 1990	1957, 1990	1957, 1990	1957, 1990
<b>Sunset or Repeal Date</b> (If applicable)	None	Current CBA's terminate 6/30/2014	Current CBA's terminate 6/30/2014	Final agreement with USFS expires 9/30/14	Expired 9/30/13
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Provide management tools necessary to operate the AMHS.	Provide management tools necessary to operate the AMHS.	Provide management tools necessary to operate the AMHS.	Provide management tools necessary to operate the AMHS.	Provide management tools necessary to operate the AMHS.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Reduce transportation costs for qualified disabled Veterans.	Collective Bargaining Agreement with Vessel Employees Unions.	Collective Bargaining Agreement with Vessel Employees Unions.	Provide added passenger enjoyment on selected AMHS vessels.	Provide added enforcement appearance on board AMHS vessels.
<b>Estimated Revenue Impact</b>					
FY 2009	\$36,029	\$1,237,580	\$342,865	\$94,036	\$75,549
FY 2010	\$41,870	\$929,553	\$302,647	\$66,261	\$53,942
FY 2011	\$33,352	\$1,183,180	\$350,957	\$49,159	\$20,959
FY 2012	\$52,561	\$1,091,976	\$329,261	\$20,996	\$15,096
FY 2013	\$30,080	\$1,026,931	\$293,892	\$14,592	\$10,751
<b>Cost to Administer</b>					
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	On average 300 individuals use this per year.	On average 810 employees use this per year.	On average 575 employees use this per year.	On average there are 3-4 interpreters per year.	This program had 268 participants in 2008 but that dropped to 28 in 2012.

Department or Agency	Department of Transportation and Public Facilities Alaska Marine Highway System				
<b>Indirect Expenditure Name</b>	Alcohol Board Passes	National/Guard Militia Passes	USCG Sea Marshall Passes	MEBA Union Business Passes	MTAB Board Member Passes
<b>Type</b>	Pass	Pass	Pass	Pass	Pass
<b>Description of Provision</b> (What does it do? Describe the discount, exemption, credit, etc.)	Issued to qualified employees of the board in exchange for waiving fees related to alcohol permits.	Issued to qualified members traveling to and from training exercises.	Issued to qualified members traveling to and from official Sea Marshall business.	Issued to qualified MEBA union members traveling for union related business.	Issued to current board members for official Marine Transportation Advisory Board (MTAB) business travel.
<b>Authorizing Statute, Regulation or Other Authority</b>	AMHS Policy and Procedure # 7-4; AS 19.05.040(b), AS 19.65.050(b)	AS 19.65.035, AMHS P&P # 7-10	AMHS Policy and Procedure # 7-4; AS 19.05.040(b), AS 19.65.050(b)	CBA with MEBA - AMHS P&P-7-4; AS 19.05.040(b), AS 19.65.050(b)	AS 19.65.150, AMHS P&P 7-4
<b>Year Enacted</b>	1957, 1990	2000	1957, 1990	1957, 1990	2008
<b>Sunset or Repeal Date</b> (If applicable)	No longer issued as of mid-FY14	None	None	Current CBA's terminate 6/30/2014	None
<b>Legislative Intent</b> (What was the intent of the Legislature in enacting the provision?)	Provide management tools necessary to operate the AMHS.	The Legislature intended to reduce the cost of travel for members of the qualified armed services.	Provide management tools necessary to operate the AMHS.	Not applicable	The Legislature intended for MTAB board members to have their business travel paid for by SOA.
<b>Public Purpose</b> (Public policy purpose for which this benefit exists)	Mitigate Federal Government programs that provide services to Alaska.	Mitigate Federal Government programs that provide services to Alaska.	Mitigate Federal Government programs that provide services to Alaska.	Collective Bargaining Agreement with Vessel Employee Union.	Mitigating SOA-sponsored board members travel costs.
<b>Estimated Revenue Impact</b>					<i>Note: the revenue impact of this provision is offset in the AMHS budget.</i>
FY 2009	\$1,666	\$2,190	\$0	\$0	\$2,122
FY 2010	\$1,759	\$1,713	\$0	\$0	\$6,206
FY 2011	\$836	\$551	\$356	\$0	\$518
FY 2012	\$2,416	\$1,582	\$0	\$0	\$352
FY 2013	\$2,342	\$1,927	\$0	\$0	\$120
<b>Cost to Administer</b>					
<b>Number of Beneficiaries</b> (Businesses and/or individuals who receive benefit on an annual basis)	On average 2 individuals use this per year.	On average approximately 3 individuals use this per year.	One person used this 1 year.	This pass has not been used since 2003.	There are currently 11 Board members.



## **Alaska Indirect Expenditure Report**

**Preliminary Report for FY 2009-FY 2013**

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