

ADDITIONAL REGULATION NOTICE INFORMATION  
(AS 44.62.190(d))

1. Adopting agency: Department of Revenue
2. General subject of regulation: Amendments and repeals
3. Citation of regulation (may be grouped): 15 AAC 65 sections to be amended: 040(b), 125(e), 200(a) and 990; 15 AAC 145 sections to be repealed: .010 – .090.
4. Department of Law file number, if any: 2020200112
5. Reason for the proposed action:  
 Compliance with federal law or action (identify): \_\_\_\_\_  
 Compliance with new or changed state statute  
 Compliance with federal or state court decision (identify): \_\_\_\_\_  
 Development of program standards  
 Other (identify): Further define statute language that removed sand and gravel from the definition of mining, delete obsolete language for filing extensions, and repeal existing regulations that are no longer in effect.
6. Appropriation/Allocation: Tax Division, Revenue Operations
7. Estimated annual cost to comply with the proposed action to:  
  
A private person: \$0. The department does not expect additional costs to a private person.  
Another state agency: \$0. The department does not expect additional costs to any other state agency.  
A municipality: \$0. The department does not expect additional costs to a municipality.
8. Cost of implementation to the state agency and available funding (in thousands of dollars):

	Initial Year FY <u>2021</u>	Subsequent Years
Operating Cost	\$ <u>0</u>	\$ <u>0</u>
Capital Cost	\$ <u>0</u>	\$ <u>0</u>
1002 Federal receipts	\$ <u>0</u>	\$ <u>0</u>
1003 General fund match	\$ <u>0</u>	\$ <u>0</u>
1004 General fund	\$ <u>0</u>	\$ <u>0</u>
1005 General fund/		

