

# Fiscal Note

Kenai Peninsula Borough  
Fiscal Year 2019

Ordinance/Resolution:  
Fiscal Note Number:  
Publish Date: 6/7/2018

Title: Establish an excise tax on tobacco. \$.05 per stick (per cigarette) for cigarettes and 10% of the wholesale cost for other tobacco products (FY2019)

Department: Mayor

Sponsor: \_\_\_\_\_ Mayor

### Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below.

	Current Year Estimate	Out-Year Cost Estimates	
	Current Year	Year2	Year 3
<b>Operating Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Personnel	86,221	86,652	87,086
Supplies			
Services	80,000	5,000	5,000
Capital Outlay			
Other			
<b>Total Operating</b>	<b>166,221</b>	<b>91,652</b>	<b>92,086</b>

Revenue Sources			
	2019	2020	2021
Borough wide tobacco excise tax	1,680,000	4,800,000	4,800,000
	-	-	-
<b>Total</b>	<b>1,680,000</b>	<b>4,800,000</b>	<b>4,800,000</b>

Number of Positions			
	2019	2020	2021
Full-Time	1		
Part-Time			
Temporary			

Estimated Supplemental Funding: 166,221

### ASSOCIATED REGULATIONS

Will the legislation result in procedural or regulation changes within a department?

Y N (circle one)

If yes, by what date are the regulations to be adopted, amended or repealed? \_\_\_\_\_

Ordinance to govern the tobacco excise taxes as well as licensing process, review with state agency/board, exempt card application and issuance process, filing form, delinquencies process, and audit process.

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6/7/18