Appendix D: Regulatory Fiscal Note

FISCAL NOTE

Agency: Department of Revenue
Appropriation/Allocation: General Fund
General subject of regulation: Intangible drilling expenses for oil and gas property tax
Citation of regulation: 15 AAC 56.120(b) and (c)
Estimated appropriations required (in thousands of dollars) $0

Expenditures/Revenues

FY2027 Appropriation Requested (Thousands of Dollars)

OPERATING EXPENDITURES	FY2027	FY2028	FY2029
Personal Services			
Travel			
Services			
Commodities			
Capital Outlay			
Grants & Benefits			
Miscellaneous			
TOTAL OPERATING	0	0	0

FUNDING SOURCE	FY2027	FY2028	FY2029
1002 Federal Receipts			
1003 GF Match			
1004 General Fund			
1005 GF/Program (DGF)			
1007 I/A Rcpts (Other)			
1037 GF/MH (UGF)			

POSITIONS	FY2027	FY2028	FY2029
Full-time			
Part-time			
Temporary			

	FY2027	FY2028	FY2029
CHANGE IN REVENUES	**0**	**0**	**0**

Date October 29, 2026

Prepared by: Lee Cruise

Lee Cruise, Deputy Commissioner
Office of the Commissioner, Revenue
Phone No.: 907-301-2644