

Prepared by Department of Revenue - Tax Division

Salmon Product Development Credit Expenditures

Qualified Expenditures

Description

Brining equipment
Curing equipment
Fillet lines
Fillet machines
Blast freezers
Glazers
Ikura packaging machines
Pin bone machines
Plate freezers
Pop-top canning equipment
Roe drying machines
Roe rubbing machines
Roe seperators
Roe vibrating machines
Roe washers
Skinning machines
Smokehouses
Vacuum packaging machines

Non-Qualified Expenditures

Description

Bag blowers
Banding machines
Building construction
Deck cranes
Dock pilings
Dolly carts
Equipment maintenance
Equipment overhauling
Equipment retooling/retrofitting¹
Fish hooks
Fish pumps
Fish washing equipment
Fishing vessels
Freezer baskets
Freezer carts
Freezer rolling racks
Grinders
Gutting machines
Heading machines
Ice machines
Knife sharpeners
Knives
Labeling machines
Loading ramps
Net pens
Pallet jacks
Pocket conveyors
Retooling
Scales
Sealing machines
Spare parts
Standard canning equipment
Ordinary freezers
Strapping machines
Stun/bleed systems
Tables
Tape machines
Tools
Tote dumpers
Totes

¹Except pop-top canning systems