

# 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 separators  
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/retrofitting<sup>1</sup>  
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

<sup>1</sup>Except pop-top canning systems