

## Southeast Alaska Fishermen's Alliance

9369 North Douglas Highway

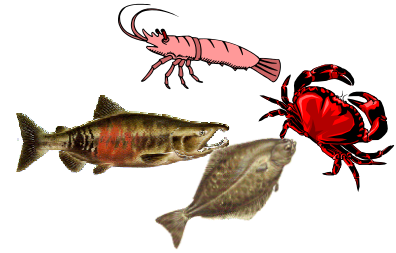
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April 2, 2013

Senate Resources

Alaska State Legislature

State Capitol, Room 205

Juneau, AK 99801-1182

RE: Support HB 192

Dear Representative Paul Seaton, Chair and Fish Committee members,

Southeast Alaska Fishermen's Alliance (SEAFa) is a multi-gear/multi-species, membership based association. SEAFa supports HB 192 which addresses an issue that affects several of our members.

HB 192 will prevent the imposition of tax penalties and interest for a situation that is completely out of the tax payer's control. SB 192 aligns the date the tax is due to correspond with the date the report is due. Currently the report is due March 31<sup>st</sup> or the last day of the month following the month the State publishes the statewide prices that must be used on the return which generally is in May but the tax is due on April 1<sup>st</sup>. How do you pay a tax when you don't know what you owe.

HB 192 deletes the requirement to make equal quarterly payments and allows the commercial fisherman to pay each quarter based on their production and estimated price for that quarter. A commercial fisherman has no idea of how their season is going to go until they are done fishing - asking to pay before they fish is difficult as you don't know how much to pay nor do you have income from the fishing to pay for the taxes.

In FY 2012, 78 Resource landing tax reports were filed by 67 tax payers.

This legislation does not take away the right of the State to assess penalties or interest if a tax payer does not pay an appropriate quarterly payment based on their production.

SEAFA supports HB 192 that provides a tax regime that is equitable and fair.

Sincerely,

A handwritten signature in black ink, appearing to read "Kathy Hansen", followed by a long horizontal line extending to the right.

Kathy Hansen  
Executive Director