THE STATE of ALASKA
GOVERNOR BILL WALKER

Department of Revenue
COMMISSIONER'S OFFICE
State Office Building
333 Willoughby Avenue, 11th Floor
PO Box 110400
Juneau, Alaska 99811-0400
Main: 907.465.2300
Fax: 907.465.2389

February 11, 2016

The Honorable Louise Stutes
Alaska State Representative
Chair, House Fisheries Committee
State Capitol Room 416
Juneau, AK 99801

Dear Representative Stutes:

The purpose of this letter is to provide you with responses to the questions asked of the Department of Revenue and the Department of Fish & Game during our presentation to the House Fisheries Committee on February 2, 2016. Please see questions in italics and our responses immediately below the questions.

1. Who is defined as a processor? Can we see a list of taxpayers for the Fisheries Business Tax and Resource Landing Tax, and get a better understanding of exactly who is paying the tax and who isn't?

If a fish business operator has intentions to process any fishery resource other than what they caught or their activities are limited to roe recovery from salmon caught from a vessel greater than 65 feet in length, then the activities are defined as processing. The following activities further define the undertakings of a processor:

- Prepares, processes or stores a fishery resource;
- Recovers salmon roe;
- Custom processes fishery resources from others;
- A fish business that has a fishery resource custom processed; or
- Exports an unprocessed fishery resource outside of Alaska.

Processing is defined as any activity that modifies the physical condition of the fishery resource. It should also be noted what isn't considered processing: heading, gutting, gilling or icing seafood products or decapitating fish. Processors include traditional shore-based facilities as well as at-sea processors such as catcher-processors and floating processors. Direct marketers are considered processors, but catcher-sellers are not because they sell only their own unprocessed fish. Businesses or individuals that have fish custom processed, that recover salmon roe, or that export unprocessed fish outside of Alaska are considered processors.

Only processors pay the Fisheries Business Tax and Resource Landing Tax. However, in cases where processors buy their fish from independent commercial fishermen, it is possible that some or all of the tax burden to be passed on to the fishermen, since they have little control over what price the processors will pay.

Unfortunately, DOR cannot provide a full list of taxpayers, as this would violate confidentiality.

2. What is the origin of the separate FBT rate for salmon canneries?

According to a report from the Alaska History and Cultural Studies organization, called *Alaska's Heritage, chapter 4-16: Fishing and Sea Hunting*: "As early as 1899, Alaska Natives appealed to the

government to protect the salmon for those who relied on it for food. They also asked for the return of some of their fishing sites that cannery operators had occupied. In 1900, Congress responded to the appeals by requiring that anyone engaged in commercial salmon fishing in Alaska establish a hatchery for sockeye salmon. Most cannery operators waited to see if the regulation would be enforced before investing money in a fish hatchery. Congress failed to provide adequate funds for enforcement. In 1906, Congress tried a different tactic to force fish conservation. It levied a tax of four cents on each case of salmon canned."

From the very beginning of Alaska's history there has been a separate rate for salmon canneries. From the beginning, non-residents have dominated the canning industry in Alaska. The changing tax rates over the years may have resulted from a shift from a mindset of resentment of non-residents exploiting fishery resources to a mindset of trying to help small Alaskan fishing operators.

Examples of different state salmon cannery tax rates in Alaska's history include:

- 1913: the First Territorial Legislature adopted the initial "salmon pack tax" of $0.07 per case and a separate "cold storage tax" for other fisheries
- 1951: the territorial legislature set the fisheries business tax on floating processors to 4% of value and salmon canneries to 6%
- 1967: the tax rate for salmon canneries was lowered to 3%
- 2004: the tax rate for salmon canneries rose to 4.5%

3. How does the Department of Fish & Game determine what is a developing or established fishery? Can we get a list of them?

Please see the attached list of developing fisheries.

4. Why are charter boats not subject to the fish tax?

There is no reason that charter sport fishing operations couldn't be taxed if the legislature chose to tax them. Since sport fishery landings are not accounted for in the same rigorous manner as commercial catch there would need to be a new sport charter catch accounting system developed for tax assessment purposes. If the committee would like to develop legislation that would tax charter boats and similar commercial sport fish operators, DOR would be happy to provide technical assistance as needed.

5. What is the distribution of the $18 million in new fish tax revenue under HB 251?

The fiscal note for HB 251 projects $18.4 million in new revenue from the fish tax increases in FY 2017. The Department of Revenue estimates this new revenue will be broken down by species category as follows:

Category	New revenue ($ millions)
Groundfish: Pollock	5.4
Groundfish: Non-Pollock	3.2
Black Cod	1.1
Halibut	1.1
Herring	0.1
Salmon	4.9
Shellfish	2.6
Total	**18.4**

This analysis is based on projections of the distribution of taxable fish value by species, which are used in DOR's annual fish tax forecasts. For more information on the current distribution by species, please see the attached Fish Values & Poundage Report.

6. *What is the distribution of the $140 million in budget cuts under the governor's proposal?*

Please see the attached document from OMB.

7. *Provide a list of cuts to the Department of Fish & Game.*

Please see the attached list of cuts at Fish & Game.

I hope you find this information to be useful. Please do not hesitate to contact me if you have further questions.

Sincerely,

Jerry Burnett
Deputy Commissioner

Attachments: Fish Values & Poundage Report 2014, OMB list of budget cuts, Fish & Game list of budget cuts, Fish & Game list of developing fisheries

Title: Fisheries Value and Pounds Reported for Fisheries Business and Landing Taxes, 2014

Preparer: Will Bishop, Economist, (907) 465-8222

Purpose: To provide estimates of total taxable fisheries value and pounds by species for Fisheries Business Tax and Landing Tax for 2014.

Data Source: Fisheries Business Tax and Fisheries Landing Tax data come from the Tax Accounting System for the 2014 tax year.

Disclaimer: This analysis includes only returns entered into the Tax Accounting System as of August 24, 2015. Late returns or amendments could cause reported amounts to change.

The Department of Revenue is in the process of reviewing and updating the data on which this analysis is based. As a result, future analysis could have different results.

Preliminary Taxable Fisheries Values and Pounds by Species Category

AK DOR
Tax Division

Tax Year: 2014 Fisheries Business Tax and Fisheries Landing Tax

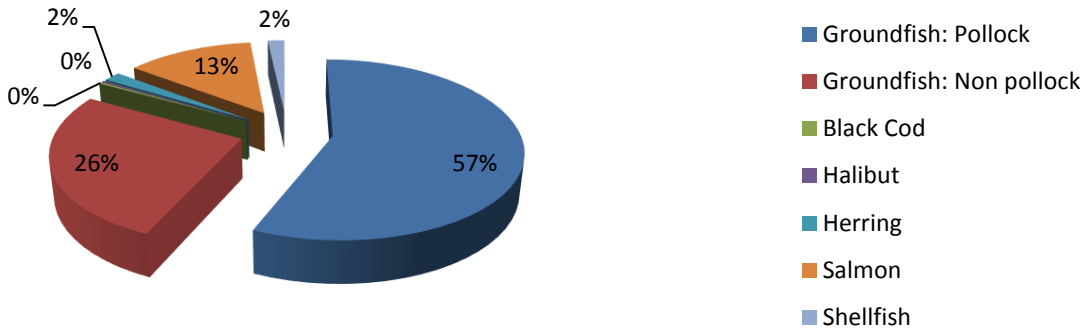
Species Category	FBT Pounds	FBT Value	Landing Pounds	Landing Value	Total Pounds	Total Value
Ground fish	1,917,926,772	342,806,698	2,636,879,429	410,392,954	4,554,806,201	$ 753,199,652
Ground fish: Pollock	*1,528,663,206*	*235,448,258*	*1,573,166,909*	*235,975,034*	*3,101,830,115*	*471,423,292*
Ground fish: Non Pollock	*389,263,566*	*107,358,441*	*1,063,712,520*	*174,417,920*	*1,452,976,086*	*281,776,361*
Black Cod	14,760,157	80,816,144	1,483,657	8,174,948	16,243,814	$ 88,991,093
Halibut	16,680,658	103,068,434	-	-	16,680,658	$ 103,068,434
Herring	95,539,705	10,913,554	221,810	8,872	95,761,515	$ 10,922,427
Salmon	711,707,619	609,305,807	-	-	711,707,619	$ 609,305,807
Shellfish	89,899,598	273,866,120	3,098,790	10,221,094	92,998,388	$ 284,087,214
Total	**2,846,514,510**	**1,420,776,758**	**2,641,683,686**	**428,797,868**	**5,488,198,196**	**1,849,574,627**

Notes:

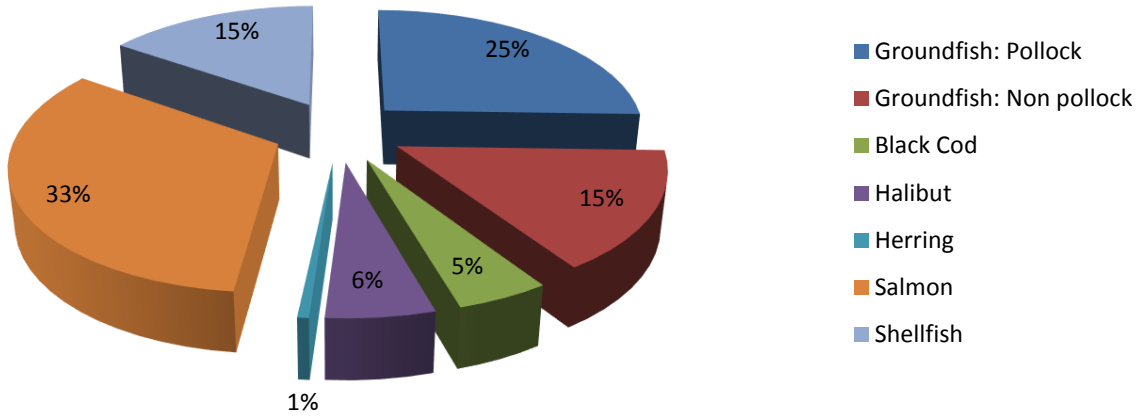
Fisheries Business Tax and Landing Tax data is from the Tax Accounting System for the 2014 tax year.

This analysis includes only returns entered into the Tax Accounting System as of August 24, 2015. Late returns or amendments could cause reported amounts to change.

2014 Fisheries Business & Fisheries Landing Taxes
Total Pounds



2014 Fisheries Business & Fisheries LandingTaxes
Total Value



FY2015-FY2017 Budget Review Summary by Category
Unrestricted General Funds Only

Department	FY2015 Management Plan	FY2016 Management Plan	FY2017 Governor	1 Year Change FY2017 from FY16 $	1 Year Change FY2017 from FY16 %	2 Year Change FY2017 from FY2015 $	2 Year Change FY2017 from FY2015 %
Executive/Judicial Branch							
Administration (Except OPA/PD)	38,411.5	30,184.2	25,074.5	(5,109.7)	-16.9%	(13,337.0)	-34.7%
Commerce	40,454.3	30,478.3	21,904.1	(8,574.2)	-28.1%	(18,550.2)	-45.9%
Environ Conservation	22,472.1	20,093.3	17,721.9	(2,371.4)	-11.8%	(4,750.2)	-21.1%
Fish and Game	79,387.8	65,095.4	57,640.5	(7,454.9)	-11.5%	(21,747.3)	-27.4%
Governor	33,609.5	23,150.0	22,856.1	(293.9)	-1.3%	(10,753.4)	-32.0%
Labor & Workforce (Except AVTEC)	27,267.6	20,322.7	18,472.7	(1,850.0)	-9.1%	(8,794.9)	-32.3%
Law (Except LNG & Criminal Div)	31,962.7	27,259.6	22,242.0	(5,017.6)	-18.4%	(9,720.7)	-30.4%
Alaska Aerospace Corp	6,084.3	-	-	-		(6,084.3)	-100.0%
Natural Resources (Except LNG)	88,072.8	70,326.0	64,846.1	(5,479.9)	-7.8%	(23,226.7)	-26.4%
Revenue (Except LNG)	33,831.4	28,983.0	27,760.2	(1,222.8)	-4.2%	(6,071.2)	-17.9%
Military & Veterans Affairs (Except AAC)	18,732.6	17,226.1	17,235.1	9.0	0.1%	(1,497.5)	-8.0%
Transportation	278,604.6	244,014.4	231,307.9	(12,706.5)	-5.2%	(47,296.7)	-17.0%
Branch-wide Unallocated Approps	27,000.0	-	-	-		(27,000.0)	-100.0%
Subtotal	***725,891.2***	***577,133.0***	***527,061.1***	***(50,071.9)***	***-8.7%***	***(198,830.1)***	***-27.4%***
Legislature	77,622.0	73,596.6	72,126.6	(1,470.0)	-2.0%	(5,495.4)	-7.1%
Education							
Educ & Early Devel	1,408,921.8	1,301,647.1	1,292,622.9	(9,024.2)	-0.7%	(116,298.9)	-8.3%
University of Alaska	370,599.7	350,787.0	335,001.6	(15,785.4)	-4.5%	(35,598.1)	-9.6%
Labor Alaska's Institute of Technology (AVTEC)	6,180.4	5,508.8	5,434.7	(74.1)	-1.3%	(745.7)	-12.1%
Subtotal	***1,785,701.9***	***1,657,942.9***	***1,633,059.2***	***(24,883.7)***	***-1.5%***	***(152,642.7)***	***-8.5%***
Health, Life, Safety and Justice							
Judiciary	111,866.3	110,402.9	106,545.7	(3,857.2)	-3.5%	(5,320.6)	-4.8%
Admin Office of Public Advocacy & Public Defender Agency	49,766.8	49,119.3	47,207.8	(1,911.5)	-3.9%	(2,559.0)	-5.1%
Corrections	297,654.4	277,286.5	270,333.1	(6,953.4)	-2.5%	(27,321.3)	-9.2%
Health & Social Svcs	1,253,650.2	1,165,249.7	1,118,548.9	(46,700.8)	-4.0%	(135,101.3)	-10.8%
Law Criminal Division	29,312.6	27,474.6	27,253.5	(221.1)	-0.8%	(2,059.1)	-7.0%
Public Safety	171,553.2	160,673.7	156,172.2	(4,501.5)	-2.8%	(15,381.0)	-9.0%
Subtotal	***1,913,803.5***	***1,790,206.7***	***1,726,061.2***	***(64,145.5)***	***-3.6%***	***(187,742.3)***	***-9.8%***
Agency Operating Subtotal	***4,503,018.6***	***4,098,879.2***	***3,958,308.1***	***(140,571.1)***	***-3.4%***	***(544,710.5)***	***-12.1%***
Key Investments							
Alaska Liquefied Natural Gas (FY16 Supp/FY17 Op)			38,309.8	38,309.8		38,309.8	
Rural Guard Initiative			1,300.0	1,300.0		1,300.0	
Note: Increase Financial Management Capacity Is Non-UGF fund sources							
Agency Operating Subtotal With Key Investments	*4,503,018.6*	*4,098,879.2*	*3,997,917.9*	*(100,961.3)*	*-2.5%*	*(505,100.7)*	*-11.2%*
Statewide							
Debt Service/Direct Approp to Retirement Acct*	224,082.9	468,729.0	485,580.1	16,851.1	3.6%	261,497.2	116.7%
Oil and Gas Tax Credit Fund**	625,000.0	500,000.0	73,425.0	(426,575.0)	-85.3%	(551,575.0)	-88.3%
Community Revenue Sharing (FY16 Supp in FY17)	52,000.0			-	0.0%	(52,000.0)	-100.0%
Other Fund Caps (Trauma/Disaster)	5,500.0	2,000.0	2,000.0	-	0.0%	(3,500.0)	-63.6%
Special Appropriations	33,366.8	8,593.5	-	(8,593.5)	-100.0%	(33,366.8)	-100.0%
Subtotal	***939,949.7***	***979,322.5***	***561,005.1***	***(418,317.4)***	***-42.7%***	***(378,944.6)***	***-40.3%***
Capital Projects	594,881.1	118,418.0	190,290.1	71,872.0	60.7%	(404,591.0)	-68.0%
Justice Reform			5,000.0	5,000.0		5,000.0	
Total Pre-Fund Transfers	***6,037,849.4***	***5,196,619.7***	***4,754,213.1***	***(442,406.7)***	***-8.5%***	***(1,283,636.3)***	***-21.3%***
FY2016 Supplementals:							
Community Revenue Sharing		35,370.2					
Liquified Natural Gas		157,040.0					
Fund Transfers***							
Misc Fund Transfers (Vaccine/Oil & Haz/AMHS Int)	12,488.7	15,550.0	15,540.0				
Renewable Energy	20,000.0		5,000.0				
REAA School Fund	39,996.1	38,789.0	41,640.0				
AHCC Draw for capital projects	(63,100.0)						
Public Education Fund	58,360.5	(280,451.9)					
Subtotal	***67,745.3***	***(226,112.9)***	***62,180.0***				
TOTAL	**6,105,594.7**	**5,162,917.0**	**4,816,393.1**	**(346,524.0)**	**-6.7%**	**(1,289,201.6)**	**-21.1%**

*FY2017 Debt Service/Direct Appropriations to Retirement Includes Financing Retirement Fund Obligations
**FY2017 Oil and Gas Tax Credit Fund Includes One-Time Oil and Gas Tax Credit Transition Legislation
***Fund Transfers Excludes FY2015 $1 billion Supplemental Eliminating K-12 Forward Funding and FY2017 $3 billion transfer between savings accounts

Department of Fish and Game

FY2015 Management Plan to FY2016 Management Plan to FY2017 Governor

General Funds Only - UGF

January 20, 2016

RDU/Component	FY2015 Mgmt. Plan	FY2016 Mgmt. Plan	Difference FY15 MP to FY16 MP	FY2017 Gov	Difference FY16 MP to FY17 Gov	Difference FY15 MP to FY17 Gov
Commercial Fisheries						
Southeast Region Fisheries Mgmt.	9,413.3	8,240.9	(1,172.4)	7,060.4	(1,180.5)	(2,352.9)
Central Region Fisheries Mgmt.	9,139.8	7,996.6	(1,143.2)	6,870.4	(1,126.2)	(2,269.4)
AYK Region Fisheries Mgmt.	8,498.3	7,153.0	(1,345.3)	6,366.7	(786.3)	(2,131.6)
Westward Region Fisheries Mgmt.	8,866.9	7,715.4	(1,151.5)	6,622.3	(1,093.1)	(2,244.6)
Statewide Fisheries Mgmt.	12,812.4	8,821.3	(3,991.1)	8,788.1	(33.2)	(4,024.3)
CF Special Projects	534.0	-	(534.0)	0.0	-	(534.0)
Commercial Fisheries Entry Commission	-	-	-	0.0	-	0.0
CF Total	**49,264.7**	**39,927.2**	**(9,337.5)**	**35,707.9**	**(4,219.3)**	**(13,556.8)**
Sport Fisheries						
Sport Fisheries	6,687.5	5,736.7	(950.8)	4,005.7	(1,731.0)	(2,681.8)
Sport Fish Hatcheries	330.9	55.8	(275.1)	55.8	-	(275.1)
SF Total	**7,018.4**	**5,792.5**	**(1,225.9)**	**4,061.5**	**(1,731.0)**	**(2,956.9)**
Wildlife Conservation						
Wildlife Conservation	6,138.7	4,272.9	(1,865.8)	3,003.8	(1,269.1)	(3,134.9)
WC Special Projects	1,437.0	1,255.4	(181.6)	1,255.4	-	(181.6)
Hunter Ed Public Shooting Ranges	-	-	-	0.0	-	0.0
WC Total	**7,575.7**	**5,528.3**	**(2,047.4)**	**4,259.2**	**(1,269.1)**	**(3,316.5)**
Statewide Support Services						
Commissioner's Office	893.2	772.2	(121.0)	753.6	(18.6)	(139.6)
Administrative Services	3,209.5	2,655.2	(554.3)	2,484.3	(170.9)	(725.2)
Boards and Advisory Committees	1,490.0	-	(1,490.0)	0.0	-	(1,490.0)
Advisory Committees	-	418.7	418.7	485.7	67.0	485.7
Boards of Fisheries and Game	-	970.4	970.4	1,199.8	229.4	1,199.8
Habitat	4,255.4	3,752.0	(503.4)	3,567.1	(184.9)	(688.3)
State Subsistence	3,150.9	2,748.9	(402.0)	2,591.4	(157.5)	(559.5)
EVOS Trustee Council	-	-	-	0.0	-	0.0
State Facilities Maintenance	-	-	-	0.0	-	0.0
State Facilities Rent	2,530.0	2,530.0	-	2,530.0	-	0.0
SSS Total	**15,529.0**	**13,847.4**	**(1,681.6)**	**13,611.9**	**(235.5)**	**(1,917.1)**
Department Total	**79,387.8**	**65,095.4**	**(14,292.4)**	**57,640.5**	**(7,454.9)**	**(21,747.3)**

THE STATE of ALASKA
GOVERNOR BILL WALKER

Department of Fish and Game

OFFICE OF THE COMMISSIONER
Headquarters Office

1255 West 8th Street
P.O. Box 115526
Juneau, Alaska 99811-5526
Main: 907.465.4100
Fax: 907.465.2332

MEMORANDUM

TO: Mr. Randall Hoffbeck, Commissioner
Department of Revenue

FROM: Sam Cotten, Commissioner
Department of Fish and Game

DATE: January 27, 2016

SUBJECT: List of Alaska's Developing Fisheries for 2016

In accordance with AS 16.05.050(a)(10), I am providing the attached list of fisheries the Department of Fish and Game (ADF&G) considers developing during 2016. The developing fishery designations were derived under the criteria specified in AS 16.05.050(a)(10).

(A) The optimum yield from the harvest of the species has not been reached;

(B) a substantial portion of the allowable harvest of the species has been allocated to fishing vessels of a foreign nation; or

(C) a commercial harvest of the fish species has recently developed.

Under these criteria, ADF&G considers developing fisheries to include the situation where there is no existing commercial fishery, but intermittent commercial utilization has occurred in the past.

Federally managed species were evaluated under the first criterion (A) and considered developing if a majority of total allowable catch has not been recently harvested due to reasons other than conservation or prohibited species bycatch, the harvest is not allocated (i.e., in a catch share program), and there is a directed fishery for the species.

CHANGES TO THE DEVELOPING FISHERIES LIST

Fisheries considered for inclusion as developing are assessed annually by ADF&G and the attached listing incorporates our changes to comprehensively reflect Alaska's developing fisheries for 2016.

Rays are no longer listed under the "other groundfish" category. This change reflects the practice of listing all rays as skates for the purposes of catch accounting, stock assessments, and fisheries data collection (observer programs); no evidence was found for occurrence or retention of ray species in commercial fisheries other than skates.

Pacific hake (whiting) is included as developing in Pacific Ocean waters. Pacific hake are caught in waters of Alaska as sporadic incidental bycatch in other fisheries and are landed in relatively small numbers, which clearly meets criteria to be included as a developing fishery. This change is noteworthy because ADF&G received a request from a fishing corporation to include Pacific hake, caught off the Pacific coast of the United States, as a developing fishery in 2015. This request was initiated in order to facilitate an experimental delivery of approximately 7,500 mt of finished Pacific hake to Dutch Harbor. Under the developing fishery tax rate this delivery may prove economically feasible and lead to future increased landings. Pacific hake take off the Pacific coast of the United States is regulated under a quota system and optimum yield is not being achieved, thereby meeting an additional criterion for inclusion as a developing fishery.

Should you require further information, my office will be happy to respond.

Attachment

cc: Anna Kim, DOR, Chief of Revenue Operations
Scott Kelley, Director, Division of Commercial Fisheries
Forrest Bowers, Deputy Director, Division of Commercial Fisheries
Nicholas Sagalkin, Regional Supervisor, Division of Commercial Fisheries
Tracy Lingnau, Regional Supervisor, Division of Commercial Fisheries
John Linderman, Regional Supervisor, Division of Commercial Fisheries
Lowell Fair, Regional Supervisor, Division of Commercial Fisheries

ALASKA DEPARTMENT OF FISH AND GAME
ALASKA DEVELOPING FISHERIES FOR 2016
Authority AS 16.05.050(a)(10)

Species or species assemblages listed below are considered developing based on the following criteria: (A) the optimum yield from the harvest of the species has not been reached; (B) a substantial portion of the allowable harvest of the species has been allocated to fishing vessels of a foreign nation; (C) a commercial harvest of the fish species has recently developed; or (D) there is no existing commercial fishery, but intermittent commercial utilization has occurred in the past.

FISHERY	STATUS
Groundfish (see definition on page 6):	
Atka mackerel	Developing in the Eastern Bering Sea/Aleutian Islands (NMFS statistical areas 518, 519, and 541), jig gear only.
Arrowtooth flounder	Developing in the following waters: (1) Southeast Alaska (NMFS statistical areas 650 and 659) (2) West Yakutat (NMFS statistical area 640)
Flatfish (see definitions on page 6)	Developing in the following waters: (1) Southeast Alaska (Southern Southeast Inside and Northern Southeast Inside Subdistricts as defined in 5 AAC 28.105(a)(1–2) and NMFS statistical area 650) (2) West Yakutat (NMFS statistical area 640)
Lingcod	Developing in the following waters: (1) Kodiak (5 AAC 28.400) (2) Chignik (5 AAC 28.500) (3) South Alaska Peninsula (5 AAC 28.550) (4) Bering Sea – Aleutian Islands (5 AAC 28.600)
Pacific cod	Developing in the following waters: (1) Southeast Alaska (NMFS statistical area 650) (2) West Yakutat (NMFS statistical area 640)
Pacific hake (whiting)	Developing in Pacific Ocean waters.
Pollock	Developing in Southeast Alaska (NMFS statistical area 650)
Dusky rockfish	Developing in Southeast Alaska (NMFS statistical area 650)
Pacific ocean perch	Developing in Southeast Alaska (NMFS statistical area 650)
Black rockfish	Developing in the following waters: (1) Southeast Alaska (5 AAC 28.100) (2) South Alaska Peninsula Area (5 AAC 28.550), only west of 164º 44' W longitude (3) Bering Sea-Aleutian Islands Area (5 AAC 28.600)

FISHERY	STATUS
Groundfish (continued):	
Other groundfish (see definition on page 6)	Greenlings, eels, grenadiers, prowfish, and ratfish are developing in all waters. Sharks, skates, and sculpins are not considered developing.
Herring:	
Herring sac roe	Developing in the following waters: (1) Chignik Area (5 AAC 27.550) (2) Alaska Peninsula – Aleutian Islands Area (5 AAC 27.600) (3) Adak District, gillnet and seine fishery (5 AAC 27.657) (4) Kuskokwim Area (5 AAC 27.870) (5) Bering Sea – Kotzebue Area (5 AAC 27.900)
Herring food and bait	Developing in the following waters: (1) Chignik Area (5 AAC 27.550) (2) The following districts of the Alaska Peninsula – Aleutian Islands Area: (a) Sand Point District (5 AAC 27.605(a)) (b) Pavlof District (5 AAC 27.605(b)) (c) King Cove District (5 AAC 27.605(c)) (d) Umnak District west of Samalga Pass (5 AAC 27.605(g)) (e) Adak District (5 AAC 27.605(h)) (f) Amak District (5 AAC 27.605(i)) (g) Port Moller District (5 AAC 27.605(j)) (h) Port Heiden District (5 AAC 27.605(k)) (3) The following districts of the Bering Sea – Kotzebue Area: (a) Port Clarence District (5 AAC 27.905(c)) (b) Kotzebue District (5 AAC 27.905(d))
Other finfish:	
Freshwater finfish (see definition on page 6)	Bering cisco is developing in the Lower Yukon River.
Hagfish	Developing in all waters.
Lamprey	Developing in all waters.
Forage fish (see definition on page 6)	Smelt and eulachon fisheries are developing in Upper Cook Inlet (5 AAC 21.505(b)(2)).
Salmon:	
Pink salmon	Developing in the following waters: (1) Kotzebue Area (5 AAC 03.100) (2) Norton Sound – Port Clarence Area (5 AAC 04.100) (3) Yukon – Northern Area (5 AAC 05.100) (4) Kuskokwim Area (5 AAC 07.100) (5) Atka/Amlia Island Area (5 AAC 11.101)

FISHERY	STATUS
Salmon (continued):	
Chum salmon	Developing in the Port Clarence District (5 AAC 04.200(a))
Shellfish:	
King crab	Developing in the following waters: (1) Golden king crab in Kodiak Area (5 AAC 34.400) (2) Golden king crab in Northern District of the Bering Sea (5 AAC 34.905(c))
Clams	Littleneck clams are developing in the following waters: (1) Southeastern Alaska (5 AAC 38.100) (2) Yakutat Area (5 AAC 38.160) (3) Registration Area J (Westward; 5 AAC 38.400) Arctic surf clams, butter clams, cockle clams, eastern softshell clams, horse clams, and razor clams are developing in Registration Area J (Westward; 5 AAC 38.400)
Octopus	Developing in the following waters: (1) Yakutat Area (5 AAC 38.160) (2) Prince William Sound (5 AAC 38.200) (3) Registration Area J (Westward; 5 AAC 38.400)
Sea cucumbers	Developing in the following waters of Registration Area J (Westward; 5 AAC 38.400): all waters west of 157° 27’ W longitude
Sea urchins	Green sea urchins and red sea urchins are developing in Registration Area J (Westward; 5 AAC 38.400)
Shrimp	Pot-gear fisheries are developing in Registration Area J, (Westward; 5 AAC 31.500)
Snails	(except abalone) Developing in all waters.

Definitions:	
Flatfish (in Southern Southeast Inside and Northern Southeast Inside Subdistricts)	"Flatfish" means flounders, soles, Greenland turbot, Alaska plaice, sanddabs, and dabs. Halibut is listed separately from flatfish.
Flatfish (in NMFS statistical areas 640 and 650)	"Flatfish" means flathead sole, rex sole, deep water flatfish (Dover sole, Greenland turbot, Kamchatka flounder, and deepsea sole), and shallow water flatfish (rock sole, yellowfin sole, butter sole, starry flounder, English sole, sand sole, and Alaska plaice).
Forage fish	"Forage fish" means capelin, eulachon (hooligan), smelts, deep-sea smelt, Pacific sandfish, Pacific sand lance, gunnels, pricklebacks, warbonnets, eelblennys, cockscombs, shannys, bristlemouths, lanternfishes, lightfishes, anglemouths, and krill (as defined in 5 AAC 39.212(f)).
Freshwater finfish	"Freshwater finfish" includes species such as whitefish, sheefish, Arctic char, Dolly Varden, steelhead, trout, pike, and burbot in fresh and salt water.
Groundfish	"Groundfish" means any marine finfish except salmon, herring, halibut, and osmerids (capelin, smelts, and eulachon or hooligan) (as defined in 5 AAC 39.975(21)).
Other groundfish	"Other groundfish" includes species such as skates, rays, sharks, greenlings, sculpins, eels, grenadiers, prowfish, and ratfish.