



Sectional Summary

HB 267

Release of Hunting and Sport Fishing Records to Municipalities

For boroughs and other municipalities that bring in revenues through levies on fish and game guiding, HB 267 will provide a tool to help confirm that activities within their jurisdictions subject to taxation are being accurately reported to them. The bill would allow municipalities access to certain records collected by the state that relate to big game hunters, guided hunts, and guided sport fishing for the purpose of verifying taxes payable. All such information would remain confidential.

The access that HB 267 permits municipalities is modeled after long-existing provisions in AS 16.05.815(a)(4) and AS 43.75.133, both of which allow local governments to review certain records, reports, and returns to verify payment of local commercial fishing taxes.

Section 1 amends statutes on the confidentiality of hunt records and activity reports to add municipalities to those entities already allowed access to such information.

Specifically, this section amends AS 08.54.760(b) to make hunt records received by the Department of Commerce, Community, and Economic Development under AS 08.54.760 and activity reports received by the department under AS 08.54.650 available “to a municipality that levies a tax on those activities if the municipality requests the records for the purpose of verifying taxes payable.”

Section 2 amends statutes on the confidentiality of records and reports required by the Department of Fish & Game to include that a municipality is allowed access to records and reports of guided sport fishing activities if the municipality levies a tax on such activities and requests the records for the purpose of verifying taxes payable.

Specifically, this section amends AS 16.05.815(a) to include that the department may release “(5) records or reports of guided sport fishing activities filed by a guide to a municipality that levies a tax on those activities if the municipality requests the records for the purpose of verifying taxes payable.”

Section 3 amends uncodified law to state that municipalities’ access to records and reports as described above shall be granted by the relevant department “regardless of whether the activity occurred before, on, or after the effective date of this act.” This will allow municipalities to review records submitted in recent years if they deem it in their interest.