

**Lynne Smith**

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**To:** Lynne Smith  
**Subject:** RE: Landing Tax issue

**From:** Kruzof [<mailto:kruzof@ak.net>]  
**Sent:** Friday, March 15, 2013 9:47 AM  
**To:** Sen. Peter Micciche  
**Cc:** Kathy Hansen  
**Subject:** Landing Tax issue

Dear Senator Micciche,

Thank you for your willingness to sponsor and introduce SENATE BILL NO. 71 regarding repairing flaws in how the Fisheries Landing Tax is administered. While I and others in the industry have made great effort to fulfill fish tax requirements for the State of Alaska, it has been difficult to meet all the confusing regulatory and statutory mandates surrounding this tax code. Consequently, over the years my business has endured undue tax penalties and interest due to the conflicting wording between the statutory and regulatory language. Section 1 of your bill helps correct this.

Industry has also been burdened with a strict mandate of equal quarterly tax payments scheduled throughout the year. Such payments run contrary to varied catch and price rates throughout a harvester's operating season. Therefore it is difficult to make equal quarterly tax payments throughout the year on fish that is either, not yet harvested, or when the value and catch volume may vary vastly from one quarter or year to the next. Section 2 of your bill takes this into consideration and helps alleviate regulatory burden on industry and its ability to be an effective revenue producing entity for the State of Alaska.

I believe this legislation will help improve process efficiencies for both industry and the Department of Revenue, therefore sincerely appreciate your time and effort on this bill.

I leave you with hope that your colleagues will understand and support the importance of this bill. If you need to hear any further details on why this bill should be implemented please feel free to contact me anytime.

Sincerely yours,



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