

LEGAL SERVICES

DIVISION OF LEGAL AND RESEARCH SERVICES
LEGISLATIVE AFFAIRS AGENCY
STATE OF ALASKA

(907) 465-3867 or 465-2450
FAX (907) 465-2029
Mail Stop 3101

State Capitol
Juneau, Alaska 99801-1182
Deliveries to: 129 6th St., Rm. 329

MEMORANDUM

April 2, 2013

SUBJECT: Sectional summary of HB 192 (Work Order No. 28-LS0725\A)

TO: Representative Charisse Millett
Attn: Vasilios Gialopsos

FROM: Alpheus Bullard *AB*
Legislative Counsel

You have requested a sectional summary of the above-described bill.

As a preliminary matter, note that a sectional summary of a bill should not be considered an authoritative interpretation of the bill and the bill itself is the best statement of its contents. If you would like an interpretation of the bill as it may apply to a particular set of circumstances, please advise.

Section 1. Amends AS 43.77.020(b) to change the date that the Fishery Resource Landing Tax is due.

Section 2. Amends AS 43.77.020(d) to change how the Department of Revenue determines whether a taxpayer is subject to a tax penalty based on a taxpayer's quarterly payments of the Fishery Landing Tax.

TLAB:Ind
13-198.Ind