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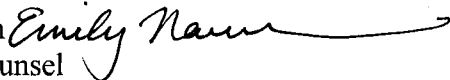
State Capitol
Juneau, Alaska 99801-1182
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MEMORANDUM

March 31, 2015

SUBJECT: Sectional Summary of HB 155 (Work Order No. 29-LS0715\H)

TO: Representative Steve Thompson
Attn: Brodie Anderson

FROM: Emily Nauman 
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 adds a new section to AS 16.43.100, relating to the general duties and powers of the Alaska Commercial Fisheries Entry Commission (commission), requiring the commission to charge, and requiring each person subject to a fee under that section to pay, the same fee for the same service.

Section 2 amends AS 16.43.160(a), relating to annual fees for the issuance and renewal of entry permits or interim-use permits, to require the commission to make each person who must pay a fee under that section pay the same fee, with the exception of the nonresident surcharge established under AS 16.43.160(c).

Section 3 removes references to AS 38.05.180(i) from AS 41.09.010(a) to conform to the repeal of AS 38.05.180(i) by sec. 12 of the Act.

Section 4 removes a reference to AS 38.05.180(i) from AS 41.09.010(b) to conform to the repeal of AS 38.05.180(i) by sec. 12 of the Act.

Section 5 removes references to AS 38.05.180(i) from AS 43.20.043(g) to conform to the repeal of AS 38.05.180(i) by sec. 12 of the Act.

Section 6 amends AS 43.55.210 to disallow a deduction for federal taxes for the purposes of calculating the state tax on gambling activities aboard large passenger vessels.

Section 7 amends AS 43.40.010(c) by removing language allowing a motor fuel dealer to retain a portion of the motor fuel tax due, up to \$100, to cover the expense of filing the monthly motor fuel tax return.

Section 8 removes references to AS 43.50.540 from AS 43.50.590(a) to conform to the repeal of AS 43.50.540(c) by sec. 12 of the Act.

Section 9 removes references to AS 38.05.180(i) from AS 43.55.011(m) to conform to the repeal of AS 38.05.180(i) by sec. 12 of the Act.

Section 10 removes a reference to AS 38.05.180(i) from AS 43.55.023(a) to conform to the repeal of AS 38.05.180(i) by sec. 12 of the Act.

Section 11 removes a reference to AS 38.05.180(i) from AS 43.55.023(l) to conform to the repeal of AS 38.05.180(i) by sec. 12 of the Act.

Section 12 repeals AS 06.20.030(c) (stating that payment of the small loans licensing fee waives the Alaska business license fee), AS 16.43.160(d) (establishing a reduced annual fee for the issuance and renewal of commercial fisheries entry permits or interim-use permits for applicants eligible for the food stamp program), AS 38.05.180(i) (exploration incentive credit), AS 41.09.030 (relating to the relationship between AS 41.09 and AS 38.05.180(i), conforming to the repeal of AS 38.05.180(i)), AS 43.50.330(b) (allowing a deduction from the tobacco excise tax to cover the expense of filing the monthly return), AS 43.50.540(c) (discount for affixing cigarette stamps to packages), AS 43.50.540(h) (providing a definition for purposes of the cigarette stamp discount, conforming to the repeal of AS 43.50.540(c)), and AS 43.98.025(e) (allowing a tire seller to retain a portion of the tire fees due, up to \$900, to cover the expense of filing the quarterly tire fee return).

Section 13 annuls regulations 20 AAC 05.250(b) (reduced commercial fisheries entry permit for applicants whose income falls below the poverty line), 20 AAC 05.425(e)(1) and (2) (waived processing fee for the expedited renewal or application of a commercial fisheries interim-use permit), 20 AAC 05.1910(h) (processing fee for permanent transfers and emergency transfers of commercial fishery interim-use and entry permits, reduced fee for applicants whose income fell below the poverty line).

Section 14 provides transition language related to the repeal of AS 38.05.180(i) and the annulment of 20 AAC 05.1910(h).

Section 15 gives sec. 6, related to the tax on gambling activities aboard large passenger vessels, a January 1, 2016, effective date.

Section 16 gives the bill, except as provided in sec. 15, a July 1, 2015, effective date.