

AS 16.51.120 – 16.51.150

Sec. 16.51.120. Seafood marketing assessment. (a) A seafood marketing assessment shall be levied on the value of seafood products produced in Alaska as provided in (b), (c), (d), (e), (h), or (i) of this section if an election is held under [AS 16.51.140](#) at which the assessment is approved by eligible processors who together produce at least 51 percent of the value of seafood products produced in Alaska in the calendar year.

(b) Each processor shall pay a seafood marketing assessment of .1 percent of the value of seafood products produced in Alaska by the processor.

(c) Each processor shall pay a seafood marketing assessment of .2 percent of the value of seafood products produced in Alaska by the processor.

(d) Each processor shall pay a seafood marketing assessment of .3 percent of the value of seafood products produced in Alaska by the processor.

(e) Each processor shall pay a seafood marketing assessment of .4 percent of the value of seafood products produced in Alaska by the processor.

(f) An election under (a) of this section shall be held if the proposed election for the levying of an assessment under (b), (c), (d), (e), (h), or (i) of this section is approved by a majority of the whole membership of the board at a regularly scheduled meeting.

(g) Notwithstanding (a) - (e), (h), and (i) of this section and [AS 16.51.150\(c\)](#), a processor is not subject to, or liable for payment of, an assessment under this section on the value of the seafood products produced in Alaska if the value of seafood products produced in Alaska by the processor is less than \$50,000 in a calendar year. This subsection does not exempt a processor from liability for payment of taxes imposed under [AS 43.75](#) or [AS 43.77](#).

(h) Each processor shall pay a seafood marketing assessment of .5 percent of the value of seafood products produced in Alaska by the processor.

(i) Each processor shall pay a seafood marketing assessment of .6 percent of the value of seafood products produced in Alaska by the processor.

Sec. 16.51.130. Termination of the seafood marketing assessment. (a) A seafood marketing assessment levied under [AS 16.51.120\(b\)](#), (c), (d), (e), (h), or (i) shall be terminated by the commissioner of revenue if an election is held under [AS 16.51.140](#) in which the termination is approved by eligible processors who together produce at least 51 percent of the total value of seafood products produced in Alaska during the calendar year.

(b) An election under (a) of this section shall be held if

(1) the proposed election for the termination of the assessment is approved by a majority of the whole membership of the board at a regularly scheduled meeting; or

(2) a petition is presented to the director of elections requesting termination of the assessment by eligible processors who together produce at least 25 percent of the total value of seafood products produced in Alaska during the calendar year.

(c) The institute shall provide notice of an election in accordance with [AS 16.51.140](#) within 60 days after receiving notice from the director of elections that a valid petition under (b)(2) of this section has been received.

(d) The seafood marketing assessment is terminated on the effective date stated on the ballot.

Sec. 16.51.140. Procedures for an election to approve or terminate a seafood marketing assessment. (a) The institute may conduct an election under this section after the director of

elections approves

- (1) the notice to be published by the institute;
- (2) the ballot to be used in the election; and
- (3) the registration and voting procedures for the approval or termination of the seafood marketing assessment.

(b) In conducting the election under this section, the institute and the director of elections shall adopt the following procedures:

(1) the proposed levy or termination of the assessment shall be adopted at a regularly scheduled meeting of the board of directors of the institute held not less than 60 days before the date on which the ballots must be postmarked to be counted unless the election is for termination of the assessment and has been initiated by a petition under [AS 16.51.130\(b\)\(2\)](#);

(2) the institute shall hold at least one meeting, not less than 30 days before the date on which ballots must be postmarked to be counted, to explain the reason for the proposed seafood marketing assessment or termination of the assessment and to explain the voting procedure to be used in the election; the institute shall provide notice of the meeting by

(A) mailing the notice to each eligible processor; and

(B) publishing the notice in at least one newspaper of general circulation in each region of the state at least two weeks before the meeting;

(3) the director of elections shall mail ballots to each eligible processor not more than 45 days before the date specified as the date ballots must be postmarked;

(4) the ballot must

(A) indicate whether the assessment is to be levied under [AS 16.51.120\(b\)](#), (c), (d), (e), (h), or (i) and must state the percentage of the assessment;

(B) indicate the effective date of the levy of the assessment or termination of the assessment;

(C) ask whether the assessment shall be levied or, if the election is to terminate the assessment, whether the assessment shall be terminated;

(5) the ballots shall be returned by mail to the director of elections and shall be counted by the director of elections or a representative.

(c) The director of elections shall certify the results of an election under this section if the director determines that the requirements of (a) and (b) of this section have been satisfied.

(d) For the purposes of this section a ballot submitted by a corporation is presumed valid if the ballot is signed by an individual who is indicated to be an officer of the corporation and the ballot is imprinted with the corporate seal.

Sec. 16.51.150. Determination of value. (a) Upon request from the director of elections, the commissioner of revenue shall determine

(1) the total value of seafood products produced in Alaska during any calendar year;

(2) whether the eligible processors approving the levy or termination of a seafood marketing assessment together produced at least 51 percent of the total value of seafood products produced in Alaska during the calendar year; or

(3) whether the eligible processors petitioning for an election under [AS 16.51.130\(b\)\(2\)](#) together produced at least 25 percent of the total value of seafood products produced in Alaska during the calendar year.

(b) The total value of seafood products produced in Alaska in a calendar year is the sum of the

(1) total value of the fisheries resource on which the tax imposed under [AS 43.75.015](#) and

43.75.100 is levied in that calendar year; and

(2) total value of the fisheries resource on which the tax imposed under [AS 43.77](#) is levied in that calendar year.

(c) The value of seafood products produced in Alaska by a processor during a calendar year is the sum of the

(1) total value of the fisheries resource on which the processor must pay the tax imposed under [AS 43.75.015](#) and 43.75.100 in that calendar year; and

(2) total value of the fisheries resource on which the processor must pay the tax imposed under [AS 43.77.010](#) in that calendar year.