



ALASKA STATE LEGISLATURE

Representative Bryce Edgmon

Alaska State Capitol

120 4th St State Capitol

Juneau, AK 99801

(907) 465-4451

HB 182 — Extending Fishery Resource Landing Tax Credit

Sectional Analysis — Version A

"An Act extending the fishery resource landing tax credit for certain taxpayers that harvest fishery resources under the provisions of a community development quota; providing for an effective date by amending the effective date of secs. 16 and 23, ch. 61, SLA 2014; and providing for an effective date."

Sec. 1 – Creates a new section to establish retroactivity to December 30, 2020.

Sec. 2 – Amends Sec. 36, ch. 61, SLA 2014 to extend the sunset date of the FRLT CDQ tax credits to December 31, 2030

Sec. 3 – Establishes an immediate effective date under AS 01.10.070(c).