

CHAPTER 89

AN ACT

Relating to the distribution of the fisheries taxes; and providing for an effective date.

(C.S.H.B. 47)

Be it enacted by the Legislature of the State of Alaska:

Section 1. AS 43.75 is amended by adding a new section to read:

Sec. 43.75.135. **Additional Refund to Boroughs.** In addition to the payment allowed in sec. 130 of this chapter, the

commissioner of revenue shall pay to each organized borough 10 per cent of the amount of tax revenue collected in the borough from taxes levied by secs. 10 - 90 of this chapter.

Sec. 2. This Act applies retroactively to January 1, 1963.

Approved April 20, 1963

CHAPTER 90

AN ACT

Pertaining to withholding Alaska income tax liability of persons taking fish or fish products; and providing for an effective date.

(H.B. 54)

Be it enacted by the Legislature of the State of Alaska:

Section 1. AS 43.20 is amended by adding a new section to read:

Sec. 43.20.173. **Collection of Income Tax at Source for Fish and Fish Products.** (a) The legislature is aware that under present tax administration the state has no way of insuring receipt of income taxes on income gained from fishing, particularly when nonresident fishermen are involved. To insure that nonresidents gaining income from Alaska's resources pay their fair share of taxes on that income, this section is adopted.

(b) Every processor or fish buyer purchasing newly harvested fish or fish products taken in Alaskan waters shall deduct and withhold from the purchase price paid to holders of nonresident fishing licenses for newly harvested fish or fish products a tax in the amount of one per cent of that price. Every processor or fish buyer making a deduction and withholding as required by this Act shall furnish to the seller a record of the tax withheld from the seller on forms furnished by the commissioner.

(c) Every processor or fish buyer

who purchases newly harvested fish or fish products taken in Alaskan waters, regardless of the place where payment is made, shall be liable for the payment of the tax required to be deducted and withheld under this section, and shall not be liable to any individual for the amount of such payment. The amount withheld shall become due and payable quarterly for each calendar quarter on or before the last day of the month next following the calendar quarter for which taxes have accrued.

(d) There is a rebuttable presumption that all newly harvested fish or fish products sold in Alaska were taken in Alaskan waters. The commissioner may alter the presumption by regulation in circumstances where its application would not produce a close accord with the actual location of the taking, such as the off-shore halibut fishery.

(e) "Newly harvested fish or fish products" as used in this section means all fish or fish products which have not previously been sold to any fish buyer or processor.

Sec. 2. AS 43.20.180 is amended to read:

Sec. 43.20.180. **Credits against Tax.** The amounts deducted and withheld as taxes under secs. 170 - 173 of this chapter during a calendar year are allowed as

credits to the taxpayer against the tax imposed by this chapter.

Sec. 3. This Act takes effect January 1, 1964.

Approved April 20, 1963

CHAPTER 91

AN ACT

Licensing veterinarians; and providing for an effective date.

(C.S.H.B. 127)

Be it enacted by the Legislature of the State of Alaska:

Section 1. AS 08 is amended by adding a new chapter to read:

Chapter 98. Veterinarians.

Article 1.

Board of Veterinarian Examiners.

Sec. 08.98.010 **Creation and Membership of Board.** There is created a Board of Veterinarian Examiners. It consists of three licensed veterinarians.

Sec. 08.98.020. **Appointment and Term of Office.** The governor shall appoint the members of the board, with the confirmation of the legislature, for terms of four years, or until their successors are appointed. A member serves at the pleasure of the governor. The first members shall be appointed initially for two-, three-, and four-year terms.

Sec. 08.98.030. **Executive Secretary of Board.** The commissioner of commerce is the executive secretary of the board.

Sec. 08.98.040. **Board Meetings.** The board shall hold a regular annual meeting. The board may hold special meetings at the call of the chairman with prior approval of the governor.

Sec. 08.98.050. **Duties of the Board.** The board shall

(1) pass on qualifications of applicants for licenses and issue licenses to those who qualify;

(2) prepare and grade examinations;

(3) after hearing, have the authority to suspend or revoke the license of a

licensed veterinarian who

(A) obtained his license by fraud, misrepresentation, or deception;

(B) is chronically drunk or is a drug addict;

(C) makes untruthful statements about his professional ability, to solicit business;

(D) distributes alcohol or drugs except as required by the practice of veterinary medicine, surgery, or dentistry;

(E) in his professional capacity, conducts himself in a way that indicates that he is not a competent veterinarian;

(F) is convicted of a felony or any crime involving moral turpitude.

Sec. 08.98.060. **Board Regulations.** (a) The board shall adopt procedural regulations describing how a person applies for and takes an examination under this chapter.

(b) The board shall adopt substantive regulations

(1) defining conduct which, if engaged in by a veterinarian, is evidence of incompetence;

(2) specifying approved schools under sec. 170(1) of this chapter;

(3) specifying the subject matter to be covered in an examination for veterinarians.

Sec. 08.98.070. **Duties of the Department.** The department shall furnish the board with administrative services, in-