

Be It Enacted by the Legislature of the State of Alaska:

Section 1. AS 43.20.173 is repealed.

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 sec. 170 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 on the day after its passage and approval or on the day it becomes law without such approval.

Approved March 24, 1965

CHAPTER 29

AN ACT

Requiring information to be furnished to the Department of Revenue by fish processors and buyers; and providing for an effective date.

(C.S.S.B. 19)

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. 43.20.172. **Information Required of Fish Processors and Buyers.** (a) In order to facilitate the administration of this chapter, every processor or fish buyer shall furnish to the department by January 31 of each year a list of all persons from whom newly harvested fish or fish products taken in Alaskan waters were purchased during the preceding calendar year, regardless of the place where payment was made. The list shall include the total of purchase prices paid to each seller, his name and address, his social security number, and his Alaska commercial fishing license

number.

(b) For purposes of this section, 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.

(c) For purposes of this section, "newly harvested fish or fish products" means all fish or fish products which have not previously been sold to a fish buyer or processor.

Sec. 2. This Act takes effect on the day after its passage an approval or on the day it becomes law without such approval.

Approved March 24, 1965

CHAPTER 30

AN ACT

Relating to claims against the state.

(H.C.S.S.B. 71)

Be It Enacted by the Legislature of the State of Alaska:

Section 1. AS 09.50.250 is amended to read:

Article 4. Claims Against State.

Sec. 09.50.250. **Actionable Claims Against the State.** A person or corporation having a contract, quasi-contract, or tort claim against the state may bring an action against the state in the superior court. A person who may