



LAWS OF ALASKA

1988

Source
HB 486

Chapter No.

128

AN ACT

Relating to fisheries tax returns; and providing for an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1, LINE 9

Approved by the Governor: June 8, 1988
Actual Effective Date: June 9, 1988

AN ACT

Relating to fisheries tax returns; and providing for an effective date.

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

Sec. 43.75.133. PROVISION OF INFORMATION TO MUNICIPALITIES. (a)

If the mayor, manager, or administrator of a municipality makes a written request, the department shall furnish the mayor, manager, or administrator of the municipality the names of all fisheries businesses that have filed tax returns under this chapter in which the fisheries business listed the municipality as the location in which the fisheries business processed a fisheries resource subject to the tax imposed under this chapter.

(b) If the mayor, manager, or administrator of a municipality makes a written request, the department shall verify that, as to a tax levied and collected by the municipality that is based on the value of fisheries resource processed in or transported to or within the municipality, the value of the fisheries resources reported by a fisheries business to the municipality and the value of the fisheries resources reported by the fisheries business to the department under this chapter are substantially the same. If the values are not substantially the same, the department shall permit the mayor, manager, or administrator of the municipality to inspect tax returns filed by the fisheries business with the department under this chapter, or shall furnish to the municipal officer a copy of the tax returns, if the department

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1 determines that the municipality provides adequate safeguards for t
2 confidentiality of the returns and that the returns will be used
3 the municipality only for purposes of collection of its tax levied a
4 collected on fisheries resources. In this subsection, the value
5 the fisheries resources reported by the fisheries business to t
6 department and the value reported to the municipality are substantia
7 ly the same if the values are equal or the variance between them do
8 not exceed one percent of the greater value.

9 * Sec. 2. APPLICABILITY. AS 43.75.133, added by sec. 1 of this Ac
10 applies to tax returns filed by a fisheries business after December 3
11 1986.

12 * Sec. 3. This Act takes effect immediately under AS 01.10.070(c).
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