



LAWS OF ALASKA

1990

Source

CSHB 400(Fin) am

Chapter No.

150

AN ACT

Relating to the fisheries business tax and license, and to persons subject to the tax and the licensure requirement; establishing civil penalties for failure to obtain a fisheries business license; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 12

UNDERLINED MATERIAL INDICATES TEXT THAT IS BEING ADDED TO THE LAW AND BRACKETED MATERIAL IN CAPITAL LETTERS INDICATES DELETIONS FROM THE LAW; COMPLETELY NEW TEXT OR MATERIAL REPEALED AND RE-ENACTED IS IDENTIFIED IN THE INTRODUCTORY LINE OF EACH BILL SECTION.

Approved by the Governor: June 21, 1990
Actual Effective Date: Section 5 takes effect June 22, 1990; remainder of Act takes effect January 1, 1991

AN ACT

Relating to the fisheries business tax and license, and to persons subject to the tax and the licensure requirement; establishing civil penalties for failure to obtain a fisheries business license; and providing for an effective date.

* Section 1. AS 43.75.011 is amended to read:

Sec. 43.75.011. FISHERIES BUSINESS LICENSE. A person engaging or attempting to engage in a fisheries business or in an activity described in AS 43.75.100 shall first apply for and obtain a license as provided in AS 43.75.020.

* Sec. 2. AS 43.75.011 is amended by adding a new subsection to read:

(b) The commissioner may assess a civil penalty against a person required to have a license under (a) of this section who fails to obtain the license. The civil penalty for a violation of (a) of this section may not exceed \$5,000 the first time a civil penalty is assessed, \$10,000 for a second assessment, \$15,000 for a third assessment, \$20,000 for a fourth assessment, and \$25,000 for a fifth or subsequent assessment. The commissioner may not assess a person more than one civil penalty for a violation of (a) of this section in a 30-day period.

* Sec. 3. AS 43.75.020 is amended to read:

Sec. 43.75.020. APPLICATION FOR LICENSE. (a) Application for a license shall be filed with the department and accompanied by an

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1 annual [INITIAL] fee of \$25. A separate annual [INITIAL] fee is
2 required for each plant specified in the application covered by the
3 license. The application shall contain the name of the applicant, the
4 line of business to be licensed, place of business, and other facts
5 which the department prescribes. The applicant shall state that the
6 applicant agrees to pay the [LICENSE] tax imposed by AS 43.75.015 or
7 43.75.100, and that the applicant will make a return and pay the tax
8 at the time provided by law.

9 (b) Upon receipt of the application in proper form, accompanied
10 by the annual [INITIAL] fee, the department shall issue the license.

11 * Sec. 4. AS 43.75.100(a) is amended to read:

12 (a) A person taking, purchasing, or otherwise acquiring a fish-
13 ery resource that [COVERED BY THIS CHAPTER WHICH] has not been subject
14 to the tax imposed in AS 43.75.015 is subject to the tax levied in
15 AS 43.75.015 on the value of the fishery resource if the person

16 (1) transports the fishery resource to a point outside the
17 taxing jurisdiction of the state for subsequent processing or sale
18 outside the taxing jurisdiction of the state;

19 (2) sells the fishery resource outside the taxing jurisdic-
20 tion of the state; or

21 (3) has the fishery resource processed by a fisheries
22 business in the state.

23 * Sec. 5. PLAN FOR ADDITIONAL REFUND OF TAXES. After consultation with
24 the commissioners of commerce and economic development and community and
25 regional affairs, the commissioner of revenue shall prepare and submit to
26 the legislature by February 15, 1991, recommendations to amend the fisher-
27 ies business tax (AS 43.75.011 - 43.75.140) so that a portion of the tax
28 collected by the state may be refunded to municipalities in which gutting,
29 gilling, sliming, or icing of a fishery resource to maintain the quality

1 of the fresh resource occurs before additional processing of the fishery
2 resource in another community.

3 * Sec. 6. Section 5 of this Act takes effect immediately under AS 01.-
4 10.070(c).

5 * Sec. 7. Except for sec. 5 of this Act, this Act takes effect
6 January 1, 1991.

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