

CS FOR HOUSE BILL NO. 392(L&C) am
IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTIETH LEGISLATURE - SECOND SESSION

BY THE HOUSE LABOR AND COMMERCE COMMITTEE

Amended: 3/26/98

Offered: 3/11/98

Sponsor(s): REPRESENTATIVES AUSTERMAN, Hudson

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to access by the Department of Environmental Conservation and**
2 **the Department of Fish and Game to confidential records for fisheries businesses**
3 **and resources prepared or kept by the Department of Revenue under**
4 **AS 43.75.015; relating to certain salmon products reports; and providing for an**
5 **effective date."**

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

7 *** Section 1.** AS 09.25.100(a) is amended to read:

8 (a) Information in the possession of the Department of Revenue that discloses
9 the particulars of the business or affairs of a taxpayer or other person is not a matter
10 of public record [,] except **as provided in AS 43.05.230(i) or** for purposes of child
11 support administration as described in (b) of this section, investigation, and law
12 enforcement. The information shall be kept confidential except when its production
13 is required in response to a request for purposes of child support administration as

1 described in (b) of this section, in an official investigation, in an administrative
2 adjudication under AS 43.05.400 - 43.05.499, or in a court proceeding. These
3 restrictions do not prohibit the publication of statistics presented in a manner that
4 prevents the identification of particular reports and items, the publication of tax lists
5 showing the names of taxpayers who are delinquent and relevant information that may
6 assist in the collection of delinquent taxes, or the publication of records, proceedings,
7 and decisions under AS 43.05.400 - 43.05.499.

8 * **Sec. 2.** AS 09.25.100, as repealed and reenacted under sec. 148(c), ch. 87, SLA 1997,
9 is amended to read:

10 (a) Information in the possession of the Department of Revenue that discloses
11 the particulars of the business or affairs of a taxpayer or other person is not a matter
12 of public record, except **as provided in AS 43.05.230(i)** or for purposes of
13 investigation and law enforcement. The information shall be kept confidential except
14 when its production is required in an official investigation, administrative adjudication
15 under AS 43.05.400 - 43.05.499, or court proceeding. These restrictions do not prohibit
16 the publication of statistics presented in a manner that prevents the identification of
17 particular reports and items, prohibit the publication of tax lists showing the names of
18 taxpayers who are delinquent and relevant information that may assist in the collection
19 of delinquent taxes, or prohibit the publication of records, proceedings, and decisions
20 under AS 43.05.400 - 43.05.499.

21 * **Sec. 3.** AS 43.05.230 is amended by adding a new subsection to read:

22 (i) The commissioner shall, upon request, furnish to the Department of
23 Environmental Conservation or the Department of Fish and Game copies of documents
24 filed under AS 43.75.015, and copies of the Department of Revenue's determinations
25 and work papers related to those documents filed under AS 43.75.015. The
26 Department of Environmental Conservation and the Department of Fish and Game
27 shall maintain the confidentiality that the Department of Revenue is required to extend
28 to the reports, determinations, work papers, and other documents furnished under this
29 subsection.

30 * **Sec. 4.** AS 43.80.050(a) is amended to read:

31 (a) A fish processor engaged in the business of selling **thermally processed**

1 [CANNED] salmon products at wholesale **and whose business sells more than**
 2 **240,000 pounds of thermally processed salmon products at wholesale during a**
 3 **calendar year** shall submit to the department **during the following calendar year,**
 4 on a form provided by the department, **reports** [A SEMI-ANNUAL REPORT] of the
 5 prices received by the processor or an affiliate of the processor for the sale of
 6 **thermally processed** [CANNED] salmon. Not later than **May 31** [APRIL 30] of each
 7 **reporting year,** a processor shall submit a report for the period **January 1 through**
 8 **April 30 of the reporting year** [OCTOBER 1 - MARCH 31]. Not later than
 9 **September 30** [OCTOBER 31] of each **reporting year,** a processor shall submit a
 10 report for the period **May 1 through August 31 of the reporting year. Not later**
 11 **than January 31 of each reporting year, a processor shall submit a report for the**
 12 **period September 1 through December 31 of the reporting year** [APRIL 1 -
 13 SEPTEMBER 30].

14 * **Sec. 5.** AS 43.80.050(b) is amended to read:

15 (b) A report submitted under this section **must** [SHALL], for sales to buyers
 16 that are not affiliates of the processor, include a description of the products and the
 17 quantity sold by species and **by the size of the container in which the salmon is sold**
 18 [UNIT-OF-SALE CATEGORY] and the wholesale prices received. [IF A
 19 PROCESSOR SELLS NO CANNED SALMON PRODUCTS DURING A
 20 REPORTING PERIOD THE REPORT FOR THAT PERIOD SHALL INCLUDE
 21 ONLY A STATEMENT OF THAT FACT.]

22 * **Sec. 6.** AS 43.80.050(c) is amended to read:

23 (c) A sale to an affiliate of the processor may not be included in a report
 24 submitted under this section by a processor. However, **the** [A] processor shall report
 25 sales by an affiliate at wholesale of **thermally processed** [CANNED] salmon that was
 26 obtained from the processor. The report shall include a description of the products and
 27 the quantity sold by the affiliate by species and **by the size of the container in which**
 28 **the salmon is sold** [UNIT-OF-SALE CATEGORY] and the wholesale prices received
 29 by the affiliate.

30 * **Sec. 7.** AS 43.80.050(d) is amended to read:

31 (d) Information shall be reported for **each size of the container in which the**

1 **salmon is sold** [THE FOLLOWING UNIT-OF-SALE CATEGORIES:

2 (1) 48-POUND CASE OF ONE-POUND CANS (48 CANS);

3 (2) 24-POUND CASE OF ONE-HALF-POUND CANS (48 CANS);

4 (3) 12-POUND CASE OF ONE-QUARTER-POUND CANS (48
5 CANS); AND

6 (4) 48-POUND CASE OF FOUR-POUND CANS (12 CANS)].

7 * **Sec. 8.** AS 43.80.055 is amended to read:

8 **Sec. 43.80.055. Wholesale price averages.** (a) Based on the information
9 provided in reports submitted under AS 43.80.050, the department shall determine the
10 statewide average wholesale prices paid to fish processors and their affiliates for the
11 sale of **thermally processed** [CANNED] salmon.

12 (b) The department shall determine under this section the monthly and annual
13 wholesale price averages for each species of **thermally processed** [CANNED] salmon
14 **for** [IN] each **size of the container in which the salmon is sold** [UNIT-OF-SALE
15 CATEGORY].

16 * **Sec. 9.** AS 43.80.060 is amended to read:

17 **Sec. 43.80.060. Report.** Not later than the 15th day of each regular legislative
18 session, the department shall make available to the legislature a report of statewide
19 average wholesale **thermally processed** [CANNED] salmon prices. The department
20 shall notify the legislature that the report is available.

21 * **Sec. 10.** AS 43.80.100(5) is amended to read:

22 (5) "wholesale price" includes all receipts, whether in the form of
23 money, credits, or other consideration, from the sale of a finished **thermally processed**
24 [CANNED] salmon product at less than retail, without deduction for the costs of
25 property sold, materials used, insurance, labor, services, labeling, transportation,
26 storage, interest, taxes, losses, or any other expense except

27 (A) cash discounts allowed on sales, not to exceed **two** [ONE
28 AND ONE-HALF] percent; and

29 (B) commissions actually paid to independent brokers, not to
30 exceed five percent.

31 * **Sec. 11.** AS 43.80.100 is amended by adding new paragraphs to read:

1 (6) "container" means the can, pouch, or other similar container in
2 which the salmon is thermally processed;

3 (7) "reporting year" means the calendar year after the calendar year in
4 which a fish processor's business sells more than 240,000 pounds of thermally
5 processed salmon products;

6 (8) "thermally processed" means processed by the application of heat
7 to render the salmon free of microorganisms that are capable of reproducing in the
8 salmon under normal nonrefrigerated conditions of storage or distribution.

9 * **Sec. 12.** AS 43.80.050, 43.80.055, 43.80.060, 43.80.065, 43.80.095, and 43.80.100 are
10 repealed July 1, 2003.

11 * **Sec. 13.** TRANSITION. The first report required by AS 43.80.050(a), as amended by
12 sec. 4 of this Act, is due September 30, 1998, must cover the period of April 1, 1998, through
13 August 31, 1998, and must be filed by a fish processor whose business sold more than
14 240,000 pounds of thermally processed salmon products at wholesale during the 12-month
15 period ending August 31, 1998. In this section, "fish processor" and "thermally processed"
16 have the meanings given in AS 43.80.100.

17 * **Sec. 14.** Section 2 of this Act takes effect only if AS 09.25.100 is repealed and reenacted
18 under sec. 148(c), ch. 87, SLA 1997.

19 * **Sec. 15.** Sections 1 and 3 - 13 of this Act take effect September 1, 1998.

20 * **Sec. 16.** If sec. 2 of this Act takes effect, it takes effect on the effective date of the
21 repeal and reenactment of AS 09.25.100 under sec. 148(c), ch. 87, SLA 1997.