

HOUSE BILL NO. 468

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-SECOND LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE CHENAULT

Introduced: 2/19/02

Referred: House Special Committee on Fisheries, Resources

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the definition of 'processing' for the purposes of the fishery business**
2 **tax."**

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

4 * **Section 1.** AS 43.75.290(4) is amended to read:

5 (4) "fisheries business" means a person who engages in processing
6 fisheries resources for sale by freezing, cooking, salting, or other method and includes
7 but is not limited to canneries, cold storages, freezer ships, and processing plants; in
8 this paragraph, "processing" does not include decapitating shrimp, shucking
9 scallops, or gutting, gilling, sliming, or icing a fisheries resource if the activity is
10 solely for the purpose of maintaining the quality of the fresh shrimp, scallop, or
11 other fisheries resource;