



LAWS OF ALASKA

2004

Source
SB 322

Chapter No.

AN ACT

Relating to the rate of the salmon enhancement tax.

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

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Relating to the rate of the salmon enhancement tax.

2

3 * **Section 1.** AS 43.76 is amended by adding new sections to read:

4 **Sec. 43.76.001. Thirty percent salmon enhancement tax.** (a) A person
5 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
6 the rate of 30 percent of the value of salmon, as defined in AS 43.75.290, that the
7 person removes from the state or transfers to a buyer in the state. The buyer shall
8 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

9 (b) A 30 percent salmon enhancement tax may only be levied or collected
10 under (a) of this section

11 (1) in a region designated by the commissioner of fish and game for
12 the purpose of salmon production under AS 16.10.375;

13 (2) if there exists in that region an association determined by the
14 commissioner of fish and game to be a qualified regional association under
15 AS 16.10.380; and

1 (3) if the qualified regional association approves the 30 percent salmon
2 enhancement tax under AS 43.76.015.

3 **Sec. 43.76.002. Twenty percent salmon enhancement tax.** (a) A person
4 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
5 the rate of 20 percent of the value of salmon, as defined in AS 43.75.290, that the
6 person removes from the state or transfers to a buyer in the state. The buyer shall
7 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

8 (b) A 20 percent salmon enhancement tax may only be levied or collected
9 under (a) of this section

10 (1) in a region designated by the commissioner of fish and game for
11 the purpose of salmon production under AS 16.10.375;

12 (2) if there exists in that region an association determined by the
13 commissioner of fish and game to be a qualified regional association under
14 AS 16.10.380; and

15 (3) if the qualified regional association approves the 20 percent salmon
16 enhancement tax under AS 43.76.015.

17 **Sec. 43.76.003. Ten percent salmon enhancement tax.** (a) A person
18 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
19 the rate of 10 percent of the value of salmon, as defined in AS 43.75.290, that the
20 person removes from the state or transfers to a buyer in the state. The buyer shall
21 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

22 (b) A 10 percent salmon enhancement tax may only be levied or collected
23 under (a) of this section

24 (1) in a region designated by the commissioner of fish and game for
25 the purpose of salmon production under AS 16.10.375;

26 (2) if there exists in that region an association determined by the
27 commissioner of fish and game to be a qualified regional association under
28 AS 16.10.380; and

29 (3) if the qualified regional association approves the 10 percent salmon
30 enhancement tax under AS 43.76.015.

31 **Sec. 43.76.004. Nine percent salmon enhancement tax.** (a) A person

1 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
2 the rate of nine percent of the value of salmon, as defined in AS 43.75.290, that the
3 person removes from the state or transfers to a buyer in the state. The buyer shall
4 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

5 (b) A nine percent salmon enhancement tax may only be levied or collected
6 under (a) of this section

7 (1) in a region designated by the commissioner of fish and game for
8 the purpose of salmon production under AS 16.10.375;

9 (2) if there exists in that region an association determined by the
10 commissioner of fish and game to be a qualified regional association under
11 AS 16.10.380; and

12 (3) if the qualified regional association approves the nine percent
13 salmon enhancement tax under AS 43.76.015.

14 **Sec. 43.76.005. Eight percent salmon enhancement tax.** (a) A person
15 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
16 the rate of eight percent of the value of salmon, as defined in AS 43.75.290, that the
17 person removes from the state or transfers to a buyer in the state. The buyer shall
18 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

19 (b) An eight percent salmon enhancement tax may only be levied or collected
20 under (a) of this section

21 (1) in a region designated by the commissioner of fish and game for
22 the purpose of salmon production under AS 16.10.375;

23 (2) if there exists in that region an association determined by the
24 commissioner of fish and game to be a qualified regional association under
25 AS 16.10.380; and

26 (3) if the qualified regional association approves the eight percent
27 salmon enhancement tax under AS 43.76.015.

28 **Sec. 43.76.006. Seven percent salmon enhancement tax.** (a) A person
29 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
30 the rate of seven percent of the value of salmon, as defined in AS 43.75.290, that the
31 person removes from the state or transfers to a buyer in the state. The buyer shall

1 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

2 (b) A seven percent salmon enhancement tax may only be levied or collected
3 under (a) of this section

4 (1) in a region designated by the commissioner of fish and game for
5 the purpose of salmon production under AS 16.10.375;

6 (2) if there exists in that region an association determined by the
7 commissioner of fish and game to be a qualified regional association under
8 AS 16.10.380; and

9 (3) if the qualified regional association approves the seven percent
10 salmon enhancement tax under AS 43.76.015.

11 **Sec. 43.76.007. Six percent salmon enhancement tax.** (a) A person holding
12 a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate
13 of six percent of the value of salmon, as defined in AS 43.75.290, that the person
14 removes from the state or transfers to a buyer in the state. The buyer shall collect the
15 salmon enhancement tax at the time the salmon is acquired by the buyer.

16 (b) A six percent salmon enhancement tax may only be levied or collected
17 under (a) of this section

18 (1) in a region designated by the commissioner of fish and game for
19 the purpose of salmon production under AS 16.10.375;

20 (2) if there exists in that region an association determined by the
21 commissioner of fish and game to be a qualified regional association under
22 AS 16.10.380; and

23 (3) if the qualified regional association approves the six percent
24 salmon enhancement tax under AS 43.76.015.

25 **Sec. 43.76.008. Five percent salmon enhancement tax.** (a) A person
26 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
27 the rate of five percent of the value of salmon, as defined in AS 43.75.290, that the
28 person removes from the state or transfers to a buyer in the state. The buyer shall
29 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

30 (b) A five percent salmon enhancement tax may only be levied or collected
31 under (a) of this section

1 (1) in a region designated by the commissioner of fish and game for
2 the purpose of salmon production under AS 16.10.375;

3 (2) if there exists in that region an association determined by the
4 commissioner of fish and game to be a qualified regional association under
5 AS 16.10.380; and

6 (3) if the qualified regional association approves the five percent
7 salmon enhancement tax under AS 43.76.015.

8 **Sec. 43.76.009. Four percent salmon enhancement tax.** (a) A person
9 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
10 the rate of four percent of the value of salmon, as defined in AS 43.75.290, that the
11 person removes from the state or transfers to a buyer in the state. The buyer shall
12 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

13 (b) A four percent salmon enhancement tax may only be levied or collected
14 under (a) of this section

15 (1) in a region designated by the commissioner of fish and game for
16 the purpose of salmon production under AS 16.10.375;

17 (2) if there exists in that region an association determined by the
18 commissioner of fish and game to be a qualified regional association under
19 AS 16.10.380; and

20 (3) if the qualified regional association approves the four percent
21 salmon enhancement tax under AS 43.76.015.

22 * **Sec. 2.** AS 43.76 is amended by adding a new section to read:

23 **Sec. 43.76.013. Fifteen percent salmon enhancement tax.** (a) A person
24 holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at
25 the rate of 15 percent of the value of salmon, as defined in AS 43.75.290, that the
26 person removes from the state or transfers to a buyer in the state. The buyer shall
27 collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

28 (b) A 15 percent salmon enhancement tax may only be levied or collected
29 under (a) of this section

30 (1) in a region designated by the commissioner of fish and game for
31 the purpose of salmon production under AS 16.10.375;

1 (2) if there exists in that region an association determined by the
2 commissioner of fish and game to be a qualified regional association under
3 AS 16.10.380; and

4 (3) if the qualified regional association approves the 15 percent salmon
5 enhancement tax under AS 43.76.015.

6 * **Sec. 3.** AS 43.76.015(b) is amended to read:

7 (b) The salmon enhancement tax is levied under **AS 43.76.001 - 43.76.013**
8 [AS 43.76.010, 43.76.011, OR 43.76.012] in a region on the effective date stated on
9 the ballot if

10 (1) it is approved by a majority vote of the eligible interim-use permit
11 and entry permit holders voting in an election held under this section in the region; and

12 (2) the election results are certified by the commissioner of community
13 and economic development.

14 * **Sec. 4.** AS 43.76.015(c) is amended to read:

15 (c) In conducting an election under this section, a qualified regional
16 association shall adopt the following procedures:

17 (1) the qualified regional association for the region shall hold at least
18 one public meeting not less than 30 days before the date on which ballots must be
19 postmarked to be counted in the election to explain the reason for the proposed salmon
20 enhancement tax and to explain the registration and voting procedure to be used in the
21 election; the qualified regional association shall provide notice of the meeting by

22 (A) mailing the notice to each eligible interim-use permit and
23 entry permit holder;

24 (B) posting the notice in at least three public places in the
25 region; and

26 (C) publishing the notice in at least one newspaper of general
27 circulation in the region at least once a week for two consecutive weeks before
28 the meeting;

29 (2) the qualified regional association shall mail two ballots to each
30 eligible interim-use permit and entry permit holder; the first ballot shall be mailed not
31 more than 45 days before the dates ballots must be postmarked to be counted in the

1 election; the second ballot shall be mailed not less than 15 days before the date ballots
2 must be postmarked to be counted in the election; the qualified regional association
3 shall adopt procedures to ensure that only one ballot from each eligible interim-use
4 permit and entry permit holder is counted in the election;

5 (3) the ballot must

6 (A) indicate whether the election relates to a salmon
7 enhancement tax under AS 43.76.001, 43.76.002, 43.76.003, 43.76.004,
8 43.76.005, 43.76.006, 43.76.007, 43.76.008, 43.76.009, 43.76.010, 43.76.011,
9 43.76.012, or 43.76.013 [AS 43.76.010, TO A SALMON ENHANCEMENT
10 TAX UNDER AS 43.76.011, OR TO A SALMON ENHANCEMENT TAX
11 UNDER AS 43.76.012];

12 (B) ask the question whether the salmon enhancement tax shall
13 be levied;

14 (C) indicate the boundaries of the region in which the salmon
15 enhancement tax will be levied;

16 (D) provide an effective date for the levy of the salmon
17 enhancement tax; and

18 (E) indicate the date on which returned ballots must be
19 postmarked in order to be counted;

20 (4) the ballots shall be returned by mail and shall be counted by the
21 commissioner of community and economic development or by a person approved by
22 the commissioner of community and economic development.

23 * **Sec. 5.** AS 43.76.020(a) is amended to read:

24 (a) The salmon enhancement tax levied under AS 43.76.001 - 43.76.013
25 [AS 43.76.010, 43.76.011, OR 43.76.012] may be terminated by the commissioner of
26 revenue upon majority vote at an election held under AS 43.76.015 in the region in
27 which the salmon enhancement tax is levied.

28 * **Sec. 6.** AS 43.76.025(a) is amended to read:

29 (a) A buyer who acquires fisheries resources that are subject to a salmon
30 enhancement tax imposed under AS 43.76.001 - 43.76.013 [BY AS 43.76.010,
31 43.76.011, OR 43.76.012] shall collect the salmon enhancement tax at the time of

1 purchase, and shall remit the total salmon enhancement tax collected during each
2 month to the department by the last day of the next month.

3 * **Sec. 7.** AS 43.76.025(c) is amended to read:

4 (c) The salmon enhancement tax collected under **AS 43.76.001 - 43.76.028**
5 [AS 43.76.010 - 43.76.028] shall be deposited in the general fund. The legislature may
6 make appropriations based on this revenue to the Department of Community and
7 Economic Development for the purpose of providing financing for qualified regional
8 associations. The legislature may base an appropriation for a qualified regional
9 association operating within a region designated under AS 16.10.375 on the value of
10 the fisheries resources caught in that region rather than the value of the fisheries
11 resources sold in that region if those values differ.

12 * **Sec. 8.** AS 43.76.028(a) is amended to read:

13 (a) The owner of salmon removed from the state is liable for payment of a
14 salmon enhancement tax imposed **under AS 43.76.001 - 43.76.013** [BY
15 AS 43.76.010, 43.76.011, OR 43.76.012] if, at the time the salmon are removed from
16 the state, the tax payable on the salmon has not been collected by a buyer.

17 * **Sec. 9.** AS 43.76.035 is amended to read:

18 **Sec. 43.76.035. Exemption.** **AS 43.76.001 - 43.76.040** [AS 43.76.010 -
19 43.76.040] do not apply to salmon harvested under a special harvest area entry permit
20 issued under AS 16.43.400.

21 * **Sec. 10.** AS 43.76.040 is amended to read:

22 **Sec. 43.76.040. Definition.** In **AS 43.76.001 - 43.76.040** [AS 43.76.010 -
23 43.76.040], unless the context otherwise requires, "buyer" means a person who
24 acquires possession of salmon from the person who caught the salmon regardless of
25 whether there is an actual sale of the salmon but excluding a transfer to a person
26 engaged solely in interstate transportation of goods for hire.