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1 IN THE HOUSE

2 HOUSE BILL NO. 152

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing for the levy of a tax  
7 on salmon; providing for the collection  
8 thereof; giving authority to the Terri-  
9 torial Tax Commissioner; defining viola-  
10 tions; proscribing penalties; and declar-  
11 ing an emergency."

12 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

13 Section 1. Definitions: For the purpose of this Act;

14 (a) The word "salmon" shall include all species of  
15 commercial salmon caught in the waters of the Territory of Alaska.

16 (b) The word "fisherman" shall include any person,  
17 firm, corporation, trustee, receiver, partnership, joint venture,  
18 syndicate, association, trust or other group engaging in com-  
19 mercial fishing either personally or through paid employees.

20 (c) The words "Tax Commissioner" shall mean <sup>the Tax Comm'r of Alaska</sup> ~~to include~~  
21 ~~any of his authorized deputies.~~

22 (d) The word "Territory" means the Territory of Alaska.

23 Sec. 2. The legal ownership of the salmon as it is caught  
24 or landed in the Territory shall determine the responsibility for  
25 payment of this tax.

26 Sec. 3. Levy of tax. Every fisherman shall pay, in ad-  
27 dition to all other taxes imposed by law, the following taxes  
28 based on the value of the salmon caught by any type of gear or  
29 landed by him in the Territory each year as hereinafter set forth:

p. 1, line 20: strike "to include any of" and insert in lieu thereof  
" the Tax Commissioner of Alaska or"

1	\$	0.00 - to \$20,000.00	tax free
2		20,001.00 - 30,000.00	at the rate of 2%
3		30,001.00 - 35,000.00	at the rate of 2 $\frac{1}{2}$ %
4		35,001.00 - 40,000.00	at the rate of 2 $\frac{1}{2}$ %
5		40,001.00 - 45,000.00	at the rate of 3%
6		45,001.00 - 50,000.00	at the rate of 3 $\frac{1}{2}$ %
7		50,001.00 - 55,000.00	at the rate of 4 $\frac{1}{2}$ %
8		55,001.00 - 60,000.00	at the rate of 5%
9		60,001.00 -	and over at the rate of 6%

10 The value of the salmon under this tax shall be the actual  
11 amount received <sup>further salmon</sup> by the fisherman, including <sup>all</sup> indirect considera-  
12 tions such as fuel or supplies furnished by the processor or off-  
13 sets to the cash value for gear furnished, etc., or the amount a  
14 fisherman would have received if sold by him to a processor  
15 (cannery, cold storage, freezer ship, saltery, smokery, <sup>or other</sup> etc.)  
16 within the area where such fish were caught. In event of dispute  
17 as to the going current value said value shall be determined by  
18 the Tax Commissioner.

19 Sec. 4. Explanation of levy. If two or more fishermen catch  
20 or land salmon on a share basis, the gross value shall be divided  
21 among the fishermen concerned on a pro rata basis. Each fisher-  
22 man shall report his proportionate share of the gross value for  
23 tax purposes.

24 If one fisherman, as defined, catches or lands salmon from  
25 two or more vessels or units of gear, taxes shall be levied on the  
26 total gross value of the combined catches.

27 Sec. 5. Taxpayer's duty as to returns, records, statements,  
28 etc; Time to pay tax; Tax Commissioner's return.

29 (a) Every fisherman subject to taxes under this Act

p. 2, line 11: after "received" insert "for the salmon"

p. 2, line 11: after "including" insert "all"

p. 2, line 13: strike "etc."

p. 2, line 15: strike "etc." insert "or other buyer"

1 shall make a return stating the number of each specie and total  
2 value of all salmon caught or landed by him in the Territory  
3 during the year, computed as required by this Act, and such other  
4 information for the purposes of carrying out the provisions of  
5 this Act as the Tax Commissioner may by regulations prescribe.  
6 The return shall be signed by the taxpayer or his authorized  
7 agent, under the penalty of perjury.

8 (b) Time and place for filing returns.

9 (1) Returns shall be made on the basis of the  
10 calendar year to the Tax Commissioner at Juneau, on or be-  
11 fore the 15th day of January following the close of the  
12 year.

13 (2) The Tax Commissioner may grant a reasonable  
14 extension of time for filing returns, under such rules and  
15 regulations as he may prescribe.

16 (c) Time for payment. The total amount of tax imposed  
17 by this Act shall be paid on or before the 15th day of January  
18 following the close of the calendar year.

19 (d) Records by the taxpayer. Every fisherman covered  
20 by this Act shall keep such records, render under oath such  
21 statements, make such returns, and comply with such rules and  
22 regulations, as the Tax Commissioner may from time to time pre-  
23 scribe.

24 (e) Whenever in the judgment of the Tax Commissioner  
25 it is necessary, he may require any fisherman, by notice served  
26 upon him, to make a return, render under oath such statements,  
27 or keep and display to him or his authorized deputy such records  
28 as he deems sufficient to show the amount such person is liable  
29 for as tax under this Act. If any fisherman fails to make and

1 file a return at the time prescribed by law or by regulations  
2 made under authority of law, or makes, willfully a false or  
3 fraudulent return, the Tax Commissioner shall make the return  
4 from his own knowledge and from such information as he can obtain  
5 through testimony and otherwise. Any return so made and sub-  
6 scribed by the Tax Commissioner shall be prima facie good and  
7 sufficient for all legal purposes.

8       Sec. 6. Violations and penalties; deficiency in tax and  
9 interest thereon; lien.

10       (a) Failure to file return, submit information or pay  
11 tax. Any fisherman required under this Act to pay any tax, or  
12 required to make a return, keep or display any records, or  
13 supply any information, for the purposes of the computation, as-  
14 sessment, or collection of any tax imposed by this Act, who  
15 willfully fails to pay such tax, make such return, keep or dis-  
16 play such records, or supply such information, at the time or  
17 times required by law or regulations, shall, in addition to other  
18 penalties provided by law, be guilty of a misdemeanor, and, upon  
19 conviction thereof, be fined not more than \$1,000.00 or im-  
20 prisoned for not more than one year, or both, together with the  
21 cost of prosecution.

22       (b) Forjury. Any fisherman who willfully makes and  
23 subscribed a return which he does not believe to be true and  
24 correct as to every material matter shall be guilty of a felony,  
25 and, upon conviction thereof, shall be subject to the penalties  
26 prescribed for perjury under the laws of the Territory of Alaska.

27       (c) Failure to file return. In case of any failure  
28 to make and file a return required by this Act within the time  
29 prescribed by law or prescribed by the Tax Commissioner in pur-

1 quance of law, unless it is shown that such failure is due to  
2 reasonable cause and not due to willful neglect, there shall be  
3 added to the tax: 5 percent if the failure is for not more than  
4 30 days, with an additional 5 percent for each additional 30 days  
5 or fraction thereof during which such failure continues, not  
6 exceeding 25 percent in the aggregate. The amount so added to  
7 any tax shall be collected at the same time and in the same man-  
8 ner and as a part of the tax, unless the tax has been paid be-  
9 fore discovery of the neglect, in which case the amount so added  
10 shall be collected in the same manner as the tax.

11 (d) Negligence. If any part of any deficiency in the  
12 tax is due to negligence, or intentional disregard of rules and  
13 regulations but without intent to defraud, 5 percent of the total  
14 amount of the deficiency (in addition to such deficiency) shall  
15 be assessed, collected and paid in the same manner as if it were  
16 a deficiency, except that paragraph (f) relating to interest on  
17 deficiencies shall not be applicable.

18 (e) Fraud. If any part of any deficiency in the tax  
19 is due to fraud with intent to evade tax, then 50 percent of the  
20 total amount of the deficiency (in addition to such deficiency)  
21 shall be assessed and collected.

22 (f) Interest. Interest upon the amount determined as  
23 a deficiency in the tax shall be assessed at the same time as  
24 the deficiency, shall be paid upon notice and demand by the Tax  
25 Commissioner, and shall be collected as a part of the tax, at  
26 the rate of 6 percent per annum from the time prescribed for pay-  
27 ment of the tax to the date the deficiency is paid.

28 (g) Liens. All taxes levied or provided or accruing  
29 under the provisions of this Act, and the penalties and interest

1 thereon, are hereby declared to be a lien prior, paramount and  
2 superior to all other liens, mortgages, hypothecations, con-  
3 veyances and assignments, upon all the real and personal pro-  
4 perty of the fisherman liable therefor; <sup>step filed</sup> Provided, however, that  
5 the special remedy provided for the recovery of taxes, as herein  
6 set forth, shall not be deemed exclusive of any other remedy,  
7 civil or criminal, or both, now provided by law for the recovery  
8 of license taxes.

9       Sec. 7. All revenue derived hereunder shall be covered  
10 into the General Fund of the Treasury of the Territory of Alaska.

11       Sec. 8. Saving clause. If any provisions of this Act, or  
12 the application thereof to any person or circumstances is held  
13 invalid, the remainder of the Act and such application to persons  
14 or circumstances shall not be affected thereby.

15       Sec. 9. Emergency clause. An emergency is hereby declared  
16 to exist and this Act shall take effect immediately upon its  
17 passage and approval.

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p. 6, line 4: after word "therefor" insert "when filed for record  
in the office of the recorder for the precinct in  
which such property is located."