

1 IN THE HOUSE

2 COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 247

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act imposing license taxes upon the
7 taking of fisheries products in Alaskan
8 waters; and providing an effective date."

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

10 Section 1. TAX IMPOSED ON TAKING OF FISHERIES PRODUCTS.

11 Any person taking the fisheries products enumerated in either Ch.
12 82, SLA 1949, as amended by Ch. 113, SLA 1951, or in Ch. 97, SLA
13 1949, as amended by Ch. 116, SLA 1951 and Ch. 102, SLA 1955, who
14 sells such products to freezer ships, floating cold storages or
15 floating canneries outside the taxing jurisdiction of the State of
16 Alaska shall be subject to the taxes set forth in Ch. 82, SLA
17 1949, as amended, with respect to the fisheries products enumerated
18 therein and shall be subject to the tax set forth in Ch. 97, SLA
19 1949, as amended, with respect to the fisheries products enumerated
20 therein.

21 Sec. 2. TAXPAYER'S DUTY AS TO RETURNS, RECORDS, STATEMENTS,
22 ETC.: TIME TO PAY TAX: RETURN OF COMMISSIONER OF REVENUE. Any
23 person, firm or corporation subject to taxes under this Act shall
24 make a return stating the value of raw fisheries products taken
25 during the license year, for sale to freezer ships, floating cold
26 storages or floating canneries outside of the taxing jurisdiction
27 of the State of Alaska computed as required by this Act, and such
28 other information for the purpose of carrying out the provisions
29 of this Act as the Commissioner of Revenue may by regulations

1 prescribe. The return shall show the license number and shall be
2 signed by the taxpayer or his authorized agent, under the penalties
3 of perjury. In cases where receivers, trustees, or assigns are
4 operating the property or business, such receivers, trustees, or
5 assigns shall make returns for the person, firm or corporation.
6 Any tax due on the basis of such returns shall be collected in
7 the same manner as if collected from the person, firm or corpo-
8 ration of whose business they have custody and control. The
9 requirements regarding the time and place for payment of tax, and
10 the obligation to keep records and make the same available to the
11 Commissioners of Revenue shall be the same as prescribed in the
12 business license tax law for salmon canneries.

13 Sec. 3. VIOLATIONS AND PENALTIES, ETC. Any violation of
14 this Act or the rules and regulations issued hereunder shall be
15 a misdemeanor subject to punishment as prescribed in the business
16 license tax law for salmon canneries. Likewise the liability to
17 file returns and pay interest and deficiency assessments, and the
18 subjection of property to liens shall be the same as prescribed
19 in the license tax law for salmon canneries.

20 Sec. 4. This Act shall take effect immediately upon its
21 passage and approval or upon its becoming law without such
22 approval.
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