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IN THE SENATE

BY SENATORS OWEN, ENGSTROM,  
MCNABB, HOPSON, AND WEISE

SENATE BILL NO. 83

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the license tax on salmon canneries and rebates thereof; amending Subsec. (a), Sec. 1, Ch. 82, SLA 1949 as amended by Ch. 113, SLA 1951; and providing for an effective date."

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

Section 1. Subsec. (a), Sec. 1, Ch. 82, SLA 1949 as amended by Ch. 113, SLA 1951 is amended to read:

(a) Salmon canneries, both shore based and floating:  
An annual license tax equal to 6 percent of the value of the raw fish purchased or otherwise obtained for canning during the year. For the purpose of this license, such raw fish value of each kind of salmon shall be deemed to be a dollar value equal to 50 percent of the average wholesale price obtained for the finished product by principal canned salmon brokers in Seattle, Washington, during the months of August, September, October, November and December, of the license year. Provided, that (1) the salmon canneries shall be entitled to a rebate of 10 percent of the above tax, if 80 percent of the cannery crew were residents of Alaska for the period of at least six months preceding the start of the canning season, and (2) the salmon canneries shall be entitled to a rebate of 10 percent of the above tax if 80 percent of the fishermen, with whom the cannery had working agreements

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during the season, were residents of Alaska for the period  
of at least six months preceding the start of the canning  
season. The cannery crew shall be defined as including all  
persons working in the employ of the cannery in Alaska during  
the canning season other than persons engaged in the actual  
fishing operation. Working agreements with fishermen shall  
include any agreement by which the cannery sells or loans the  
use of a boat, net or other fishing apparatus, or renders any  
other assistance, in return for the promise to deliver or  
sell fish for the cannery, and fishermen covered under such  
an agreement shall include all members of a crew of such a  
boat or of a boat receiving such a net or other fishing  
apparatus, or such other assistance.

Sec. 2. This Act takes effect on the day after its passage  
and approval or on the day it becomes law without such approval,  
and the tax and rebate provided hereunder shall be effective for  
the year 1961 and succeeding years, according to law.