

1 IN THE SENATE

BY SENATOR OWEN

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SENATE BILL NO.5

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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THIRD LEGISLATURE - FIRST SESSION

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A BILL

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For an Act entitled: "An Act allowing rebates on the tax on salmon

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canneries; and providing for an effective

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date."

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

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* Section 1. AS 43.75 is amended by adding a new section to

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read:

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Sec. 43.75.015. REBATES OF SALMON TAX. (a) Persons

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engaging in salmon canning are entitled to a rebate of ten

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percent of the tax levied by sec. 10(a)(1) of this chapter if

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80 per cent of the members of the cannery crew employed during

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the tax year were residents of Alaska for the six months be-

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fore the start of the canning season.

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(b) Persons engaging in salmon canning are entitled to

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a rebate of ten per cent of the tax levied by sec. 10(a)(1)

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of this chapter if 80 percent of the total of fishermen with

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whom the cannery had working agreements during the tax year

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and the crew members of these fishermen were residents of

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Alaska for the six months before the start of the canning

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season.

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(c) As used in this section

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(1) "cannery crew" includes all persons working

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for the cannery during the canning season except those

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actually engaged in fishing;

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(2) "working agreement" means any agreement by a

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cannery to furnish a boat, net, or other fishing gear, or to give other assistance to a fisherman or fishermen in return for a promise to sell or deliver fish to the cannery.

* Sec. 2. This Act applies retroactively to January 1, 1963.