

Introduced: 1/29/63
Referred: Finance

1 IN THE SENATE

BY SENATOR OWEN

2 SENATE BILL NO. 5

3 IN THE LEGISLATURE OF THE STATE OF ALASKA .

4 THIRD LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act allowing rebates on the tax on
7 salmon canneries; and providing for an
8 effective date."

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

10 * Section 1. AS 43.75 is amended by adding a new section to
11 read:

12 Sec. 43.75.015. REBATES OF SALMON TAX. (a) Persons
13 engaging in salmon canning are entitled to a rebate of ten
14 percent of the tax levied by sec. 10(a)(1) of this chapter
15 if 80 per cent of the members of the cannery crew employed
16 during the tax year were residents of Alaska for one year
17 before the start of the canning season.

18 (b) Persons engaging in salmon canning are entitled to
19 a rebate of ten per cent of the tax levied by sec. 10(a)(1)
20 of this chapter if 80 percent of the total of fishermen with
21 whom the cannery had working agreements during the tax year
22 and the crew members of these fishermen were residents of
23 Alaska for one year before the start of the canning season.

24 (c) As used in this section

25 (1) "cannery crew" includes all persons working
26 for the cannery during the canning season except those
27 actually engaged in fishing;

28 (2) "working agreement" means any agreement by a
29 cannery to furnish a boat, net, or other fishing gear, or to

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29

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, 1964.