

Introduced: 3/14/63
Referred: Finance and
Resources

1 IN THE SENATE BY THE RULES COMMITTEE

2 SENATE CONCURRENT RESOLUTION NO. 20

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - FIRST SESSION

5 Relating to an analysis of a
6 proposed severance tax on fish
7 and fisheries products.

8 BE IT RESOLVED BY THE SENATE, THE HOUSE OF REPRESENTATIVES
9 CONCURRING:

10 WHEREAS, Senate Bill No.174, which provides for a severance
11 tax on fish and fisheries products severed, taken, or landed in the
12 State of Alaska, has been submitted to the Legislature for its
13 consideration; and

14 WHEREAS, the present fish processors' tax discriminates in
15 the rate of taxation on the basis of particular forms of proces-
16 sing; and

17 WHEREAS, the present fish processors' tax may only be im-
18 posed upon processing activities which take place within the
19 State of Alaska, creating loopholes for freezer ships and fishing
20 boats to remove fish from Alaska to other jurisdictions for pro-
21 cessing without paying any tax on the fish taken; and

22 WHEREAS, the state is presently losing substantial amounts
23 of revenue from such removal for out-of-state processing or use;
24 and

25 WHEREAS, a severance tax would reach through the processor
26 or fish buyer all fish taken or landed in Alaska; and

27 WHEREAS, the need for, purposes, and impact of the proposed
28 severance tax should be made known to the Legislature and the
29 public before consideration;

SCR #20

1 BE IT RESOLVED that the Legislative Council analyze Senate
2 Bill No. 174 and prepare an analysis of the proposed bill, and
3 report any recommendations for change in the bill to the Legisla-
4 ture on or by the date it reconvenes in January of 1964. The
5 Council shall direct specific attention to determining the extent
6 of revenues presently being lost through the removal of fish from
7 Alaska for processing or use, and the reasonableness of the pres-
8 ent differential in tax rates among various classes of fish pro-
9 cessors.

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