

Introduced: 3/7/66
Referred: Local Govern-
ment and Resources

1 IN THE HOUSE

BY THE RESOURCES
COMMITTEE BY REQUEST

2 HOUSE BILL NO. 495

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing cities and organized
7 boroughs to levy a severance tax on sales of
8 fish in lieu of local property taxes in
9 commercial fishing vessels and fishing gear."

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

11 * Section 1. AS 29.10 is amended by adding a new section to
12 read:

13 Sec. 29.10.340. SEVERANCE TAX ON SALES OF FISH. In
14 lieu of a property tax upon commercial fishing vessels and
15 commercial fishing gear, the council may by ordinance levy
16 and collect a severance tax on gross receipts from the sale
17 within the city by fishermen to fish processors of any or
18 all species of fish. The tax levied shall not exceed one-
19 half of one per cent of gross receipts. The tax shall be
20 collected by buyers at the time of sale and shall be collected
21 by the state in the manner and at the time state fisheries
22 taxes are collected. Collections by the state of the tax
23 authorized by this section shall be refunded in full to the
24 city levying the tax.

25 * Sec. 2. AS 29.15 is amended by adding a new section to read:

26 Sec. 29.15.275. SEVERANCE TAX ON SALES OF FISH. In
27 lieu of a property tax upon commercial fishing vessels and
28 commercial fishing gear, the board of trustees may levy a
29 severance tax upon gross receipts from sales of fish in the

1 same manner and subject to the same limitations as provided
2 for a city of the first class in AS 29.10.340.

3 * Sec. 3. AS 29.25 is amended by adding a new section to read:

4 Sec. 29.25.500. SEVERANCE TAX ON SALES OF FISH. The
5 council may by ordinance levy and collect a severance tax
6 on gross receipts from the sale within the city by fishermen
7 to fish processors of any or all species of fish. The tax
8 levied shall not exceed one-half of one per cent of gross
9 receipts. It shall be collected by buyers at the time of sale
10 and shall be collected by the state in the manner and at the
11 time state fisheries taxes are collected. Collections by
12 the state of the tax authorized by this section shall be
13 refunded in full to the city levying the tax.

14 * Sec. 4. AS 07.15 is amended by adding a new section to read:

15 Sec. 07.15.025. SEVERANCE TAX ON SALES OF FISH. Sub-
16 ject to the limitations of sec. 10(7) of this chapter, the
17 assembly of a first or second class borough may by ordinance
18 levy a tax on the sale within the borough of any or all
19 species of fish. A tax levied shall be in lieu of a tax
20 upon commercial fishing vessels and commercial fishing gear.
21 It shall be levied on gross receipts from sales and shall
22 not exceed one-half of one per cent of gross receipts. The
23 tax shall be collected by buyers at the time of sale and
24 shall be collected by the state in the manner and at the
25 time state fisheries taxes are collected. Collections by the
26 state of the tax authorized by this section shall be refunded
27 in full to the borough levying the tax.