

1 IN THE SENATE

BY SENATOR OWEN

2 SENATE BILL NO. 34

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to annual license taxes on
7 crab; and providing for an effective date."

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

9 * Section 1. AS 43.75.060 is amended to read:

10 Sec. 43.75.060. FISHERIES BUSINESS LICENSES. A person
11 engaging or attempting to engage in any of the following
12 lines of business in connection with the state's commercial
13 fisheries shall first obtain a license.

14 (1) Shore-based cold storages and other fish pro-
15 cessors, except salmon canneries, herring processing plants,
16 crab canneries, and clam canneries otherwise licensed shall
17 pay an annual license tax equal to one per cent of the value
18 of the raw halibut, halibut livers and viscera, salmon and
19 bottom fish, shellfish or other fishing resource bought or
20 obtained for processing through freezing, salting or other
21 method, except that the annual license tax on king crab
22 bought or obtained for processing by any method shall be two
23 per cent of the value of the raw king crab. The value of the
24 raw material under secs. 60-90 of this chapter is the actual
25 price paid for it, including indirect considerations such as
26 fuel or supplies furnished by the processor or offsets to the
27 cash value for gear furnished. The value applies to the raw
28 material procured in company-owned or subsidized boats
29 operated by employees of the processor or under lease or

1 other arrangement.

2 (2) Freezer ships and other floating cold storages
3 shall pay an annual license tax equal to four per cent of the
4 value of the raw halibut, halibut livers and viscera, salmon
5 and bottom fish, shellfish, or other fishing resource bought
6 or obtained for processing through freezing, salting, or
7 other method, except that the annual license tax on raw king
8 crab bought or obtained for processing by any method or taken
9 for export without such processing shall be two per cent of
10 the value of the raw king crab [OR THE TAKING OF CRAB FOR
11 EXPORT WITHOUT SUCH PROCESSING]. The value of the raw mate-
12 rial under secs. 60-90 of this chapter is the actual price
13 paid for it including indirect considerations such as fuel or
14 supplies furnished by the processor or offsets to the cash
15 value for gear furnished. The value applies to the raw
16 material procured in company-owned or subsidized boats
17 operated by employees of the processor or under lease or
18 other arrangement.

19 * Sec. 2. This Act applies retroactively to January 1, 1965.

20 * Sec. 3. This Act takes effect on the day after its passage
21 and approval or on the day it becomes law without such approval.

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