

Introduced: 3/7/56
Referred: Finance

BY THE LOCAL
GOVERNMENT COMMITTEE

1 IN THE SENATE

2 SENATE BILL NO. 314

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act placing liability upon the primary
7 packer for taxes imposed by AS 43.75; and
8 providing for an effective date."

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

10 * Section 1. AS 43.75.010 is amended by adding a new sub-
11 section to read:

12 (c) The person, firm, or corporation engaging or
13 attempting to engage in the above lines of business of
14 canning or processing who actually and physically cans or
15 processes the above fishery resources shall be liable for
16 and shall pay to the department the whole tax imposed by
17 this section. In determining this tax liability the per-
18 son, firm, or corporation shall not deduct from the value
19 of the raw fishery resources canned or processed the value
20 of any raw fishery resources canned or processed for other
21 persons, firms, or corporations, but shall include this as
22 a part of the value of the raw product obtained for canning
23 or processing.

24 * Sec. 2. AS 43.75.060 is amended by adding a new subsection
25 to read:

26 (3) The person, firm, or corporation engaging or
27 attempting to engage in the above lines of business who
28 actually and physically processes the above fishery resources
29 shall be liable for and shall pay to the department the

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whole tax imposed by this section. In determining this tax liability the person, firm, or corporation shall not deduct from the value of the raw fishery resources processed the value of any raw fishery resources processed for other persons, firms, or corporations, but shall include this as a part of the value of the raw product obtained for processing.

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