

Original Sponsor: Cessnun,  
Boardman and Stevens

Offered: 3/30/68  
Referred: Rules

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 624

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act granting an income tax exemption to persons  
7 who sell certain fish."

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

9 \* Section 1. AS 43.20.020 is amended to read:

10 Sec. 43.20.020. EXEMPTIONS [EXEMPTION]. (a) The tax levied in  
11 this chapter does not apply to

12 (1) the pay of members of the armed forces of the United  
13 States or auxiliary branches of the armed forces; and

14 (2) the income of a person who files a certificate as re-  
15 quired by (b) of this section, derived from the sale of fish taken from  
16 waters outside the territorial limits of the state and regulated by an  
17 international body or treaty organization.

18 (b) A person selling fish in the state which is taken from out-  
19 side the territorial limits of the state shall execute and submit to  
20 the Department of Revenue within 30 days after the sale an exemption  
21 certificate in a form approved by the Department of Revenue and the  
22 attorney general. A separate certificate shall be submitted for each  
23 sale.

24 (c) A person who wilfully makes and subscribes to a certificate  
25 referred to in (b) of this section which is not true and correct as to  
26 every material fact or who fails to submit the certificate to the De-  
27 partment of Revenue within 30 days after the sale of the fish taken  
28 from outside the territorial waters of the state is punishable by a  
29 fine of not less than \$5,000 or more than \$10,000, or by imprisonment

for not more than five years, or by both.

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