

Introduced: 3/8/67
Referred: Finance

1 IN THE SENATE

BY WAUGAMAN, LEWIS AND HARRIS

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SENATE BILL NO. 172

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IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to taxation of salmon canned in the
7 state."

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

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* Section 1. AS 43.75 is amended by adding a new section to read:

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Sec. 43.75.025. TAX ON SALMON CASES. (a) In addition to the tax
11 provided for in sec. 10(1) of this chapter, salmon canneries shall pay
12 a tax of 10 cents for each case of salmon packed. This tax revenue
13 shall be paid into the general fund of the state.

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* Sec. 2. AS 43.75.030 is amended to read:

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Sec. 43.75.030. FILING RETURN AND PAYMENT ~~OF TAX~~ non canneries, the ~~tax~~ person
subject to a [THE] tax shall file a return stating the value of raw
fisheries products processed and, in the case of salmon canneries, the
number of cases of salmon packed during the license year, computed as
required by secs. 10 - 50 of this chapter, and such other information
as the department prescribes by regulation. The return shall show the
license number and shall be signed by the taxpayer or his authorized
agent, under penalty of perjury. If a receiver, trustee, or assign
is operating the property or business, he shall file the return for
the person. A tax due on the basis of such a return shall be collected

1 in the same manner as if collected from the person of whose business he
2 has custody and control.

3 (b) The return shall be made on the basis of the calendar year
4 to the Department of Revenue at Juneau before April 1 after the close
5 of the calendar year.

6 (c) The department may prescribe regulations for the granting of
7 a reasonable extension of time for filing and may grant an extension
8 of time for filing.

9 (d) The tax shall be paid before April 1 after the close of the
10 calendar year.

11 (e) Every person engaging or attempting to engage in a business
12 for which a license is required under sec. 10 - 50 of this chapter
13 shall keep such records, make such statements under oath, file such
14 returns, and comply with such regulations as the commissioner of revenue
15 may prescribe.

16 (f) When the department considers it is necessary, it may require
17 a person, by notice served upon him, to file a return, make such state-
18 ments under oath, or keep and display to it such records as it considers
19 sufficient to show the tax for which the person is liable. If a person
20 fails to file a return as prescribed by law or by regulation, or makes,
21 wilfully or otherwise, a false or fraudulent return, the department
22 shall make the return from the information which it can obtain. A
23 return made by the department is prima facie good and sufficient for
24 all legal purposes.

25 * Sec. 3. This Act shall be retroactive so as to apply to the canned
26 salmon pack of 1966.