

Original sponsors: Waugaman,  
Lewis and Harris

Offered: 3/17/67  
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 CS FOR SENATE BILL NO. 172

3 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; and providing for an effective date."

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

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

10 Sec. 43.75.025. TAX ON SALMON CASES. (a) In addition to the tax  
11 provided for in sec. 10(a)(1) of this chapter, salmon canneries shall  
12 pay 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.

14 (b) For the purpose of this section, a case of salmon means a  
15 48 one pound base case. Smaller or larger poundage cases shall be  
16 taxed on their proportionate weight.

17 \* Sec. 2. AS 43.75.030(a) is amended to read:

18 (a) A person subject to a [THE] tax shall file a return stating the  
19 value of raw fisheries products processed and, in the case of salmon can-  
20 neries, the number of cases of salmon packed during the license year,  
21 computed as required by sec. 10 - 50 of this chapter, and such other  
22 information as the department prescribes by regulation. The return shall  
23 show the license number and shall be signed by the taxpayer or his autho-  
24 rized agent, under penalty of perjury. If a receiver, trustee, or assign  
25 is operating the property or business, he shall file the return for the  
26 person. A tax due on the basis of such a return shall be collected in  
27 the same manner as if collected from the person of whose business he  
28 has custody and control.

29 \* Sec. 3. This Act takes effect on the day after its passage and approval

1 or on the day it becomes law without approval.

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CSDB 172