

Introduced: 2/25/69  
Referred: Resources, Local  
Government and Finance

1 IN THE HOUSE

BY MC GILL

2 HOUSE BILL NO. 211

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the raw fish tax."

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

8 \* Section 1. AS 43.75.010(a)(1) is amended to read:

9 (1) Salmon canneries, both shore-based and floating, shall  
10 pay an annual tax equal to six [THREE] per cent of the value of the  
11 raw fish purchased or obtained for canning during the year, except that  
12 if over 80 per cent of the employees of the canneries are residents of  
13 the state, the annual tax paid shall be equal to three per cent of the  
14 value of the raw fish purchased or obtained for canning during the year.

15 For the purpose of this license, the raw fish value of each kind of  
16 salmon is considered to be a dollar value equal to the average wholesale  
17 price obtained for the finished product by Alaska salmon canneries  
18 during the months of August, September, October, November and December  
19 of the last five years immediately preceding the license year. Salmon  
20 received by salmon canneries and diverted for purposes other than  
21 canning are valued at the average prevailing price on the fresh fish  
22 market for that fish and are subject to an annual license tax of one  
23 per cent of the value.

24 \* Sec. 2. AS 43.75.130 is amended to read:

25 AS 43.75.130. REFUND TO LOCAL GOVERNMENTS. The commissioner of  
26 revenue shall pay to each organized borough, city of the first, second,  
27 and third classes, incorporated or independent school district, and  
28 public utility district 10 per cent of the amount of tax revenue col-  
29 lected in the municipality or district from taxes levied by secs.

1 10 - 90 of this chapter, except that 20 per cent of the amount of  
2 revenue collected under sec. 10(a)(1) of this chapter shall be paid,  
3 to each organized borough, and 20 per cent of the amount of revenue  
4 collected under sec. 10(a)(1) of this chapter shall be paid to each  
5 city of the first, second, and third classes.  
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