

Introduced: 1/19/76
Referred: Community and
Regional Affairs and
Finance

1
2 IN THE SENATE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

3 SENATE BILL NO. 539

4 IN THE LEGISLATURE OF THE STATE OF ALASKA

5 NINTH LEGISLATURE - SECOND SESSION

6 A BILL

7 For an Act entitled: "An Act relating to refunds of Alaska Fishery Taxes
8 to local governments; and providing for an effective
9 date."

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

11 * Section 1. AS 43.75.130 is repealed and re-enacted to read:

12 Sec. 43.75.130. REFUND TO LOCAL GOVERNMENTS. (a) If raw
13 fishery resources are landed within the boundaries of an organized
14 borough but outside the boundaries of a first class city within
15 that borough, or if the raw fishery resources are landed within
16 the boundaries of a first class city in the unorganized borough,
17 the department shall refund 20 per cent of the tax collected under
18 this chapter on the processing of the raw fishery resources to that
19 borough or city where it was landed. If, however, the raw fishery
20 resources are not landed within the boundaries of any first class
21 city or organized borough but are processed within the boundaries
22 of an organized borough and outside the boundaries of a first class
23 city within that borough, or are processed in a first class city
24 in the unorganized borough, then the department shall refund 20
25 per cent of the tax collected under this chapter on the processing
26 of the raw fishery resources to that borough or city where it was
27 processed.

28 (b) If raw fishery resources are landed within the boundaries
29 of a first class city in an organized borough, the department

1 shall refund 10 per cent of the amount of tax collected under this
2 chapter on the processing of the raw fishery resources to that city
3 and 10 per cent to the borough. If the raw fishery resources are
4 not landed within the boundaries of any first class city or organized
5 borough but the raw fishery resources are processed within the boundaries
6 of a first class city in a borough, the department shall refund
7 10 per cent of the amount of tax collected under this chapter
8 on the processing of the raw fishery resource to that city and 10
9 per cent to the borough.

10 * Sec. 2. AS 43.75 is amended by adding a new section to read:

11 Sec. 43.75.140. DEFINITIONS. In this chapter

12 (1) "department" means the Department of Revenue;

13 (2) "landed" means the first place where the raw fishery
14 resource is off-loaded on to the shore or to another facility attached
15 to the shore or to another floating vessel;

16 (3) "raw fishery resource" means raw halibut, halibut
17 livers and viscera, salmon, bottom fish, shellfish, clams or other
18 fish.

19 * Sec. 3. AS 43.75.135 is repealed.

20 * Sec. 4. This Act is retroactive to January 1, 1976.

21 * Sec. 5. This Act takes effect immediately in accordance with
22 AS 01.10.070(c).