

Introduced: 2/4/81
Referred: Resources and
Finance

1 IN THE HOUSE

BY ZHAROFF AND BETTISWORTH

2 HOUSE BILL NO. 103

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act repealing the fisheries business tax and
7 making related amendments; and providing for an effec-
8 tive date."

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

10 * Section 1. The following laws are repealed:

11 (1) AS 43.75.010 - 43.75.140 (fisheries business tax);

12 (2) Sections 1, 2, and 14, ch. 79, SLA 1979.

13 * Sec. 2. AS 43.05.230(g) is amended to read:

14 (g) The information contained in a license issued by the commis-
15 sioner of revenue under AS 43.50, AS 43.60, AS 43.65, and AS 43.70 [,
16 AND AS 43.75] is public information.

17 * Sec. 3. AS 43.10.042(a) is amended to read:

18 (a) A lien imposed under this title is not valid as against a
19 mortgagee or other lien holder, pledgee, purchaser, or judgment creditor
20 until notice of it is filed in the office of the recorder of the record-
21 ing district where the property subject to the lien is situated.
22 However, regardless of the date the liens are recorded, a lien arising
23 out of a tax due under AS 43.56 [AND AS 43.75], including the penalties
24 and interest on the tax, is a lien prior, paramount, and superior to
25 all other liens, mortgages, hypothecations, conveyances, and assign-
26 ments, upon all the real and personal property of the person liable for
27 the tax, and upon all the real and personal property used with the
28 permission of the owner to carry on the business which is subject to
29 the tax.

1 * Sec. 4. AS 43.76.010(a) is amended to read:

2 (a) A person holding a limited entry permit under AS 16.43 shall
3 pay a salmon enhancement tax at the rate of three percent of the value
4 of salmon [, AS DEFINED IN AS 43.75.140(7),] that the person sells to a
5 processor [LICENSED UNDER AS 43.75.011]. The processor shall collect
6 the salmon enhancement tax at the time of the sale.

7 * Sec. 5. AS 43.76.011(a) is amended to read:

8 (a) A person holding a limited entry permit under AS 16.43 shall
9 pay a salmon enhancement tax at the rate of two percent of the value of
10 salmon [, AS DEFINED IN AS 43.75.140(7),] that the person sells to a
11 processor [LICENSED UNDER AS 43.75.011]. The processor shall collect
12 the salmon enhancement tax at the time of the sale.

13 * Sec. 6. AS 43.76.025(b)(2) is amended to read:

14 (2) report to the Department of Revenue by March 1 of each
15 year the total value [, AS DEFINED IN AS 43.75.140(7),] of the salmon
16 caught in each region designated under AS 16.10.375 which the processor
17 has purchased during the preceding year.

18 * Sec. 7. AS 43.76 is amended by adding a new section to read:

19 Sec. 43.76.040. DEFINITION. In this chapter, "value" means the
20 actual price paid for the fisheries resource by the fisheries business,
21 including indirect consideration such as fuel, supplies, or gear,
22 whether paid at the time of purchase of the fisheries resource or
23 tendered as a deferred or delayed payment, except that "value" means
24 the market value of the fishery resource if the fishery resource is
25 procured in company-owned or company-subsidized boats operated by
26 employees of the fisheries business or in boats which are operated
27 under lease or other arrangement.

28 * Sec. 8. AS 16.10.296(3) is amended to read:

29 (3) "fish processor" means a person engaging or attempting

1 to engage in processing fisheries resources for sale by freezing, cook-
2 ing, salting, or other method and includes but is not limited to can-
3 neries, cold storages, freezer ships, and processing plants [A BUSINESS
4 FOR WHICH A LICENSE IS REQUIRED UNDER AS 43.75.010 - 43.75.090];

5 * Sec. 9. Notwithstanding the repeal of AS 43.75.135 by sec. 1 (1) of
6 this Act, the commissioner of revenue shall pay municipalities in accordance
7 with AS 43.75.135 for fisheries taxes received during calendar year 1980.
8 Payment shall be made before July 1, 1981.

9 * Sec. 10. A person who paid a fisheries tax to the state for calendar
10 year 1981 is entitled to a refund for the tax which he paid. The commis-
11 sioner of revenue shall establish procedures for claiming a refund under
12 this section.

13 * Sec. 11. This Act is retroactive to January 1, 1981.

14 * Sec. 12. This Act takes effect immediately in accordance with AS 01.-
15 10. 070(c).