

1 IN THE SENATE

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2

SENATE BILL NO. 385

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTEENTH LEGISLATURE - SECOND SESSION

5

A BILL

6 For an Act entitled: "An Act relating to fisheries tax returns; and pro-
7 viding 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. 43.75.133. PROVISION OF INFORMATION TO MUNICIPALITIES. (a)

11 If the mayor, manager, or administrator of a municipality makes a
12 written request, the department shall furnish the mayor, manager, or
13 administrator of the municipality the names of all fisheries busi-
14 nesses that have filed tax returns under this chapter in which the
15 fisheries business listed the municipality as the location in which
16 the fisheries business processed a fisheries resource subject to the
17 tax imposed under this chapter.

18 (b) If the mayor, manager, or administrator of a municipality
19 makes a written request, the department shall verify that, as to a tax
20 levied and collected by the municipality that is based on the value of
21 fisheries resource processed in or transported to or within the munic-
22 ipality, the value of the fisheries resources reported by a fisheries
23 business to the municipality and the value of the fisheries resources
24 reported by the fisheries business to the department under this chap-
25 ter are substantially the same. If the values are not substantially
26 the same, the department shall permit the mayor, manager, or adminis-
27 trator of the municipality to inspect tax returns filed by the fisher-
28 ies business with the department under this chapter, or shall furnish
29 to the municipal officer a copy of the tax returns, if the department

1 determines that the municipality provides adequate safeguards for the
2 confidentiality of the returns and that the returns will be used by
3 the municipality only for purposes of collection of its tax levied and
4 collected on fisheries resources. In this subsection, the value of
5 the fisheries resources reported by the fisheries business to the
6 department and the value reported to the municipality are substantial-
7 ly the same if the values are equal or the variance between them does
8 not exceed one percent of the greater value.

9 * Sec. 2. APPLICABILITY. AS 43.75.133, added by sec. 1 of this Act,
10 applies to tax returns filed by a fisheries business after December 31,
11 1986.

12 * Sec. 3. This Act takes effect immediately under AS 01.10.070(c).