

Original sponsor: Resources Committee

1 IN THE SENATE BY THE RESOURCES COMMITTEE
2 CS FOR SENATE BILL NO. 494 (Resources)
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 the salmon enhancement tax and to
7 salmon enhancement authorities; and providing for an
8 effective date."
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:
10 * Section 1. AS 16.10.555 is amended to read:
11 Sec. 16.10.555. DISPOSAL OF PROPERTY ACQUIRED BY DEFAULT OR
12 FORECLOSURE. The Department of Commerce and Economic Development
13 shall dispose of property acquired through default or foreclosure of a
14 loan made under AS 16.10.500 - 16.10.560 [AS 16.10.500 - 16.10.620].
15 Disposal shall be made in a manner that serves the best interests of
16 the state, and may include the amortization of payments over a period
17 of years.
18 * Sec. 2. AS 43.76 is amended by adding a new section to read:
19 Sec. 43.76.013. ONE PERCENT SALMON ENHANCEMENT TAX. (a) A
20 person holding a limited entry permit under AS 16.43 shall pay a
21 salmon enhancement tax at the rate of one percent of the value of
22 salmon, as defined in AS 43.75.140, that the person removes from the
23 state or transfers to a buyer in the state. The buyer shall collect
24 the salmon enhancement tax at the time the salmon is acquired by the
25 buyer.
26 (b) A one percent salmon enhancement tax may only be levied or
27 collected under (a) of this section
28 (1) in a region designated by the commissioner of fish and
29 game for the purpose of salmon production under AS 16.10.375;

1 (2) if there exists in the region an association determined
2 by the commissioner of fish and game to be a qualified regional asso-
3 ciation under AS 16.10.380; and

4 (3) if the qualified regional association approves the one
5 percent salmon enhancement tax under AS 43.76.015.

6 * Sec. 3. AS 43.76.015(b) is amended to read:

7 (b) The salmon enhancement tax is levied under AS 43.76.010,
8 [OR] 43.76.011, or 43.76.013 in a region on the effective date stated
9 on the ballot if

10 (1) it is approved by a majority vote of the eligible
11 interim-use permit and entry permit holders voting in an election held
12 under this section in the region; and

13 (2) the election results are certified by the commissioner
14 of commerce and economic development.

15 * Sec. 4. AS 43.76.015(c) is amended to read:

16 (c) In conducting an election under this section, a qualified
17 regional association shall adopt the following procedures:

18 (1) The qualified regional association for the region shall
19 hold at least one public meeting not less than 30 days before the date
20 on which ballots must be postmarked to be counted in the election to
21 explain the reason for the proposed salmon enhancement tax and to
22 explain the registration and voting procedure to be used in the elec-
23 tion. The qualified regional association shall provide notice of the
24 meeting by

25 (A) mailing the notice to each eligible interim-use
26 permit and entry permit holder;

27 (B) posting the notice in at least three public places
28 in the region; and

29 (C) publishing the notice in at least one newspaper of

1 general circulation in the region at least once a week for two
2 consecutive weeks before the meeting.

3 (2) The qualified regional association shall mail two
4 ballots to each eligible interim-use permit and entry permit holder.
5 The first ballot shall be mailed not [NO] more than 45 days before the
6 date ballots must be postmarked to be counted in the election. The
7 second ballot shall be mailed not [NO] less than 15 days before the
8 date ballots must be postmarked to be counted in the election. The
9 qualified regional association shall adopt procedures to insure that
10 only one ballot from each eligible interim-use permit and entry permit
11 holder is counted in the election.

12 (3) The ballot shall

13 (A) indicate whether the election relates to a salmon
14 enhancement tax under AS 43.76.010, [OR] to a salmon enhancement
15 tax under AS 43.76.011, or to a salmon enhancement tax under
16 AS 43.76.013;

17 (B) ask the question whether the salmon enhancement
18 tax shall be levied;

19 (C) indicate the boundaries of the region in which the
20 salmon enhancement tax will be levied;

21 (D) provide an effective date for the levy of the
22 salmon enhancement tax; and

23 (E) indicate the date on which returned ballots must
24 be postmarked in order to be counted.

25 (4) The ballots shall be returned by mail and shall be
26 counted by the commissioner of commerce and economic development or by
27 a person approved by the commissioner of commerce and economic de-
28 velopment.

29 * Sec. 5. AS 43.76.020(a) is amended to read:

1 (a) The salmon enhancement tax levied under AS 43.76.010, [OR]
2 43.76.011, or 43.76.013 may be terminated by the commissioner of
3 revenue upon majority vote at an election held under AS 43.76.015 in
4 the region in which the salmon enhancement tax is levied.

5 * Sec. 6. AS 43.76.025(a) is amended to read:

6 (a) A buyer who acquires fisheries resources that [WHICH] are
7 subject to the salmon enhancement tax imposed by AS 43.76.010, [OR]
8 43.76.011, or 43.76.013 shall collect the salmon enhancement tax at
9 the time of purchase, and shall remit the total salmon enhancement tax
10 collected during each month to the department [DEPARTMENT OF REVENUE]
11 by the last day of the next month.

12 * Sec. 7. AS 43.76.028(a) is amended to read:

13 (a) The owner of salmon removed from the state is liable for
14 payment of the salmon enhancement tax imposed by AS 43.76.010, [OR]
15 43.76.011, or 43.76.013 if, at the time the salmon are removed from
16 the state, the tax payable on the salmon has not been collected by a
17 buyer.

18 * Sec. 8. AS 43.76 is amended by adding a new section to read:

19 Sec. 43.76.035. EXEMPTION. This chapter does not apply to
20 salmon harvested under a special harvest area entry permit issued
21 under AS 16.43.400 to a regional association established under AS 16.-
22 10.380.

23 * Sec. 9. AS 16.10.600, 16.10.610, and 16.10.620 are repealed.

24 * Sec. 10. This Act takes effect immediately under AS 01.10.070(c).