

BY THE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

1 IN THE HOUSE

2

HOUSE BILL NO. 400

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SIXTEENTH LEGISLATURE - SECOND SESSION

5

A BILL

6 For an Act entitled: "An Act relating to the fisheries business tax and
7 license, and to persons subject to the tax and the
8 licensure requirement; establishing civil penalties
9 for failure to obtain a fisheries business license;
10 and providing for an effective date."

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

12 * Section 1. AS 43.75.011 is amended to read:

13 Sec. 43.75.011. FISHERIES BUSINESS LICENSE. (a) A person
14 engaging or attempting to engage in a fisheries business or in an
15 activity described in AS 43.75.100 shall first apply for and obtain a
16 license as provided in AS 43.75.020.

17 * Sec. 2. AS 43.75.011 is amended by adding a new subsection to read:

18 (b) The commissioner may assess a civil penalty against a person
19 required to have a license under (a) of this section who fails to
20 obtain the license. The civil penalty under this subsection is \$5,000
21 the first time a civil penalty is assessed, \$10,000 for a second
22 assessment, \$15,000 for a third assessment, \$20,000 for a fourth
23 assessment, and \$25,000 for a fifth or subsequent assessment. The
24 commissioner may not assess more than one civil penalty in a 30-day
25 period.

26 * Sec. 3. AS 43.75.020 is amended to read:

27 Sec. 43.75.020. APPLICATION FOR LICENSE. (a) Application for a
28 license shall be filed with the department and accompanied by an
29 annual [INITIAL] fee of \$25. A separate annual [INITIAL] fee is

1 required for each plant specified in the application covered by the
2 license. The application shall contain the name of the applicant, the
3 line of business to be licensed, place of business, and other facts
4 which the department prescribes. The applicant shall state that the
5 applicant agrees to pay the [LICENSE] tax imposed by AS 43.75.015 or
6 AS 43.75.100, and that the applicant will make a return and pay the
7 tax at the time provided by law.

8 (b) Upon receipt of the application in proper form, accompanied
9 by the annual [INITIAL] fee, the department shall issue the license.

10 * Sec. 4. AS 43.75.100(a) is amended to read:

11 (a) A person taking, purchasing, or otherwise acquiring a
12 fishery resource [COVERED BY THIS CHAPTER] which has not been subject
13 to the tax imposed in AS 43.75.015 is subject to the tax levied in
14 AS 43.75.015 on the value of the fishery resource if the person

15 (1) transports the fishery resource to a point outside the
16 taxing jurisdiction of the state for subsequent processing or sale
17 outside the taxing jurisdiction of the state;

18 (2) sells the fishery resource outside the taxing jurisdic-
19 tion of the state; or

20 (3) has the fishery resource processed by a fisheries
21 business in the state.

22 * Sec. 5. This Act takes effect January 1, 1991.