

BY REP. GOLL

1 IN THE HOUSE

2

HOUSE BILL NO. 456

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 to
7 refunds to municipalities of a portion of the reve-
8 nues from that tax; and providing for an effective
9 date."

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

11 * Section 1. AS 43.75.015(a) is amended to read:

12 (a) A person engaged in a fisheries business is liable for and
13 shall pay the tax levied by this section on the value of each of the
14 following fisheries resources processed during the year at the rate
15 set out after each:

16 (1) salmon canned at a shore-based fisheries business -
17 four and one-half percent;

18 (2) salmon processed by a shore-based fisheries business,
19 except salmon for which the tax is due under (1) of this subsection,
20 and all other fisheries resources processed by a shore-based fisheries
21 business - three percent;

22 (3) fisheries resources processed in the state by a float-
23 ing fisheries business - five percent;

24 (4) fisheries resources processed outside of the state by a
25 floating fisheries business that are brought into state water and upon
26 which a tax has not been paid to another jurisdiction that levies a
27 tax on the resource - five percent.

28 * Sec. 2. AS 43.75.130(a) is amended to read:

29 (a) Except as provided in (d) of this section, the commissioner

1 [OF REVENUE] shall pay from the revenue obtained from the tax imposed
2 under this chapter that is collected

3 (1) in municipalities:

4 (A) to each unified municipality and to each city
5 located in the unorganized borough, 50 percent of the amount of
6 tax revenue collected in the municipality [FROM TAXES LEVIED
7 UNDER THIS CHAPTER];

8 (B) [(2)] to each city located within a borough, 25
9 percent of the amount of tax revenue collected in the city; [FROM
10 TAXES LEVIED UNDER THIS CHAPTER; AND]

11 (C) [(3)] to each borough

12 (i) [(A)] 50 percent of the amount of tax revenue
13 collected in the area of the borough outside cities; [FROM
14 TAXES LEVIED UNDER THIS CHAPTER; AND]

15 (ii) [(B)] 25 percent of the amount of tax revenue
16 collected in cities located within the borough; and [FROM
17 TAXES LEVIED UNDER THIS CHAPTER]

18 (2) outside municipalities, 50 percent of the tax revenue
19 collected, the payment to be distributed based on the tax revenue
20 attributable to the fishery resource that was caught by the vessel
21 engaged in taking the fishery resource; under this paragraph, the
22 commissioner shall pay

23 (A) the municipality that is the home port of the
24 vessel that caught the fishery resource, if the vessel has a home
25 port in the state; or

26 (B) the municipality that is the moorage location of
27 the vessel that caught the fishery resource, if the vessel does
28 not have a home port location in the state.

29 * Sec. 3. AS 43.75.130(d) is amended to read:

1 (d) Notwithstanding the provisions of (a)(1)(B) [(a)(2)] and
2 (a)(1)(C)(ii) [(a)(3)(B)] of this section, the commissioner shall pay

3 (1) to each city that is located in a borough incorporated
4 after June 16, 1987, the following percentages of the tax revenue
5 collected in the city from taxes levied under this chapter:

6 (A) 45 percent of the taxes collected during the
7 calendar year in which the borough is incorporated;

8 (B) 40 percent of the taxes collected during the first
9 calendar year after the calendar year in which the borough is
10 incorporated;

11 (C) 35 percent of the taxes collected during the
12 second calendar year after the calendar year in which the borough
13 is incorporated; and

14 (D) 30 percent of the taxes collected during the third
15 calendar year after the calendar year in which the borough is
16 incorporated; and

17 (2) to each borough that is incorporated after June 16,
18 1987, the following percentages of the tax revenue collected in the
19 cities located within the borough from taxes levied under this chap-
20 ter:

21 (A) 5 percent of the taxes collected during the calen-
22 dar year in which the borough is incorporated;

23 (B) 10 percent of the taxes collected during the first
24 calendar year after the calendar year in which the borough is
25 incorporated;

26 (C) 15 percent of the taxes collected during the
27 second calendar year after the calendar year in which the borough
28 is incorporated; and

29 (D) 20 percent of the taxes collected during the third

1 calendar year after the calendar year in which the borough is
2 incorporated.

3 * Sec. 4. This Act takes effect July 1, 1990.