

Offered: 4/5/89
Referred: Finance

6-0368J

Original sponsor: Zharoff

1 IN THE SENATE BY THE RESOURCES COMMITTEE
2 HOUSE CS FOR SENATE BILL NO. 62 (Resources)
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 SIXTEENTH LEGISLATURE - FIRST SESSION
5 A BILL
6 For an Act entitled: "An Act relating to the salmon enhancement tax; and
7 providing for an effective date."
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:
9 * Section 1. AS 43.76 is amended by adding a new section to read:
10 Sec. 43.76.012. ONE PERCENT SALMON ENHANCEMENT TAX. (a) A
11 person holding a limited entry permit under AS 16.43 shall pay a
12 salmon enhancement tax at the rate of one percent of the value of
13 salmon, as defined in AS 43.75.140, that the person removes from the
14 state or transfers to a buyer in the state. The buyer shall collect
15 the salmon enhancement tax at the time the salmon is acquired by the
16 buyer.
17 (b) A one percent salmon enhancement tax may only be levied or
18 collected under (a) of this section
19 (1) in a region designated by the commissioner of fish and
20 game for the purpose of salmon production under AS 16.10.375;
21 (2) if there exists in the region an association determined
22 by the commissioner of fish and game to be a qualified regional asso-
23 ciation under AS 16.10.380; and
24 (3) if the qualified regional association approves the one
25 percent salmon enhancement tax under AS 43.76.015.
26 * Sec. 2. AS 43.76.015(b) is amended to read:
27 (b) The salmon enhancement tax is levied under AS 43.76.010,
28 [OR] 43.76.011, or 43.76.012 in a region on the effective date stated
29 on the ballot if

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

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

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

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

9 (1) The qualified regional association for the region shall
10 hold at least one public meeting not less than 30 days before the date
11 on which ballots must be postmarked to be counted in the election to
12 explain the reason for the proposed salmon enhancement tax and to
13 explain the registration and voting procedure to be used in the elec-
14 tion. The qualified regional association shall provide notice of the
15 meeting by

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

18 (B) posting the notice in at least three public places
19 in the region; and

20 (C) publishing the notice in at least one newspaper of
21 general circulation in the region at least once a week for two
22 consecutive weeks before the meeting.

23 (2) The qualified regional association shall mail two
24 ballots to each eligible interim-use permit and entry permit holder.
25 The first ballot shall be mailed not [NO] more than 45 days before the
26 date ballots must be postmarked to be counted in the election. The
27 second ballot shall be mailed not [NO] less than 15 days before the
28 date ballots must be postmarked to be counted in the election. The
29 qualified regional association shall adopt procedures to ensure

1 [INSURE] that only one ballot from each eligible interim-use permit
2 and entry permit holder is counted in the election.

3 (3) The ballot shall

4 (A) indicate whether the election relates to a salmon
5 enhancement tax under AS 43.76.010, [OR] to a salmon enhancement
6 tax under AS 43.76.011, or to a salmon enhancement tax under
7 AS 43.76.012;

8 (B) ask the question whether the salmon enhancement
9 tax shall be levied;

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

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

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

16 (4) The ballots shall be returned by mail and shall be
17 counted by the commissioner of commerce and economic development or by
18 a person approved by the commissioner of commerce and economic de-
19 velopment.

20 * Sec. 4. AS 43.76.020(a) is amended to read:

21 (a) The salmon enhancement tax levied under AS 43.76.010, [OR]
22 43.76.011, or 43.76.012 may be terminated by the commissioner of
23 revenue upon majority vote at an election held under AS 43.76.015 in
24 the region in which the salmon enhancement tax is levied.

25 * Sec. 5. AS 43.76.020(b) is amended to read:

26 (b) A salmon enhancement tax shall be terminated by the commis-
27 sioner of revenue under (a) of this section following an election in a
28 region if

29 (1) a petition is presented to the commissioner of commerce

1 and economic development requesting termination of the salmon enhance-
2 ment tax which is signed by at least 25 percent of the number of
3 persons who voted under AS 43.76.015 in the election approving the
4 salmon enhancement tax in the region;

5 (2) the commissioner of commerce and economic development
6 determines that there are no outstanding loans to the qualified re-
7 gional association under AS 16.10.510 that are secured by the tax;

8 (3) an election is held in accordance with AS 43.76.015;
9 the ballot shall ask the question whether the salmon enhancement tax
10 for the region shall be terminated; the ballot shall be worded so that
11 a "yes" vote is for continuation of the salmon enhancement tax and a
12 "no" vote is for termination of the salmon enhancement tax;

13 (4) [(3)] a majority of the eligible interim-use permit and
14 entry permit holders who vote in the election cast a ballot for the
15 termination of the salmon enhancement tax; and

16 (5) [(4)] the qualified regional association provides
17 notice of the election in accordance with AS 43.76.015 within two
18 months after receiving notice from the commissioner of commerce and
19 economic development that a valid petition under (1) of this sub-
20 section has been received.

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

22 (a) A buyer who acquires fisheries resources that [WHICH] are
23 subject to a [THE] salmon enhancement tax imposed by AS 43.76.010,
24 [OR] 43.76.011, or 43.76.012 shall collect the salmon enhancement tax
25 at the time of purchase, and shall remit the total salmon enhancement
26 tax collected during each month to the department [DEPARTMENT OF
27 REVENUE] by the last day of the next month.

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

29 (a) The owner of salmon removed from the state is liable for

1 payment of a [THE] salmon enhancement tax imposed by AS 43.76.010,
2 [OR] 43.76.011, or 43.76.012 if, at the time the salmon are removed
3 from the state, the tax payable on the salmon has not been collected
4 by a buyer.

5 * Sec. 8. AS 43.76.035 is amended to read:

6 Sec. 43.76.035. EXEMPTION. This chapter does not apply to
7 salmon harvested under a special harvest area entry permit issued
8 under AS 16.43.400 [TO A REGIONAL ASSOCIATION ESTABLISHED UNDER
9 AS 16.10.380].

10 * Sec. 9. This Act takes effect immediately under AS 01.10.070(c).