

**HOUSE BILL NO. 133**

**IN THE LEGISLATURE OF THE STATE OF ALASKA**

**EIGHTEENTH LEGISLATURE - FIRST SESSION**

**BY THE HOUSE SPECIAL COMMITTEE ON FISHERIES**

**Introduced: 2/5/93**

**Referred: House Special Committee on Fisheries, Resources, Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act amending the definition of 'value' for purposes of administration of**  
2 **fisheries taxes; and providing for an effective date."**

3 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 **\* Section 1. AS 43.75.290(11) is repealed and reenacted to read:**

5 (11) "value" means

6 (A) the market value of the fisheries resource if the taking of  
7 the fisheries resource is done in company-owned or company-subsidized boats  
8 operated by employees of the company or in boats that are operated under lease  
9 to or from the company or other arrangement with the company and if the  
10 fisheries resource is delivered to the company; in this subparagraph, "company"  
11 means a fisheries business, a subsidiary of a fisheries business, or a subsidiary  
12 of a parent company of a fisheries business; or

13 (B) for fisheries resources other than those described in (A) of  
14 this paragraph, the actual price paid for the fisheries resource by the fisheries

1 business to the fisherman, including indirect consideration and bonus amounts  
2 paid for fuel, supplies, gear, ice, handling, tender fees, or delivery, whether  
3 paid at the time of purchase of the fisheries resource or tendered as a deferred  
4 or delayed payment; in this subparagraph, "delivery" means  
5 (i) transportation of the fisheries resource from the boat  
6 or vessel on which the product was taken to a tender; or  
7 (ii) if delivery was not to a tender, transportation of the  
8 fisheries resource from the boat or vessel on which the product was  
9 taken to a shore-based facility in which delivery of the fisheries  
10 resource is normally accepted.  
11 \* Sec. 2. This Act takes effect January 1, 1994.