

COMMITTEE REPORT

1/28/76

SENATE

Mr. President:

Date _____

The Committee on FINANCE has had SB 53J relating to refunds of Alaska Fishery Taxes to local governments under consideration. A Majority of the members of the Committee

- () recommends it DO PASS
- () recommends it DO NOT PASS
- () recommends it DO PASS WITH ATTACHED AMENDMENT(S)
- () recommends it BE REPLACED WITH CS FOR _____ AND THAT
CS FOR _____ DO PASS
- () "and" recommends it BE REFERRED TO THE _____
COMMITTEE
- () reports it back WITHOUT RECOMMENDATION
- () "other"

Members signing the Majority report:

Members NOT concurring in the Majority report:

_____ recommends:
 _____ recommends:
 _____ recommends:
 _____ recommends:
 _____ recommends:

_____ Chairman

COMMITTEE REPORT

FINANCE

1/19/76

SENATE

Mr. President:

Date Jan 27 1976

The Committee on COMMUNITY AND REGIONAL AFFAIRS has had SB 539 relating to refunds of Alaska Fishery Taxes to local governments under consideration. A Majority of the members of the Committee

- recommends it DO PASS
- recommends it DO NOT PASS
- recommends it DO PASS WITH ATTACHED AMENDMENT(S)
- recommends it BE REPLACED WITH CS FOR _____ AND THAT CS FOR _____ DO PASS
- "and" recommends it BE REFERRED TO THE _____ COMMITTEE
- reports it back WITHOUT RECOMMENDATION
- "other"

Members signing the Majority report:

Patrick Rodey _____

C. Tilligan _____

Ed. Willis _____

Members NOT concurring in the Majority report:

J. Orsini recommends: no rec

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

Patrick Rodey Chairman

539

Introduced: 1/19/76
Referred: Community and
Regional Affairs and
Finance

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IN THE SENATE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

SENATE BILL NO. 539

IN THE LEGISLATURE OF THE STATE OF ALASKA

NINTH LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act relating to refunds of Alaska Fishery Taxes to local governments; and providing for an effective date."

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

* Section 1. AS 43.75.130 is repealed and re-enacted to read:

Sec. 43.75.130. REFUND TO LOCAL GOVERNMENTS. (a) If raw fishery resources are landed within the boundaries of an organized borough but outside the boundaries of a first class city within that borough, or if the raw fishery resources are landed within the boundaries of a first class city in the unorganized borough, the department shall refund 20 per cent of the tax collected under this chapter on the processing of the raw fishery resources to that borough or city where it was landed. If, however, the raw fishery resources are not landed within the boundaries of any first class city or organized borough but are processed within the boundaries of an organized borough and outside the boundaries of a first class city within that borough, or are processed in a first class city in the unorganized borough, then the department shall refund 20 per cent of the tax collected under this chapter on the processing of the raw fishery resources to that borough or city where it was processed.

(b) If raw fishery resources are landed within the boundaries of a first class city in an organized borough, the department

1 shall refund 10 per cent of the amount of tax collected under this
2 chapter on the processing of the raw fishery resources to that city
3 and 10 per cent to the borough. If the raw fishery resources are
4 not landed within the boundaries of any first class city or organized
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7 10 per cent of the amount of tax collected under this chapter
8 on the processing of the raw fishery resource to that city and 10
9 per cent to the borough.

10 * Sec. 2. AS 43.75 is amended by adding a new section to read:

11 Sec. 43.75.140. DEFINITIONS. In this chapter

12 (1) "department" means the Department of Revenue;

13 (2) "landed" means the first place where the raw fishery
14 resource is off-loaded on to the shore or to another facility attached
15 to the shore or to another floating vessel;

16 (3) "raw fishery resource" means raw halibut, halibut
17 livers and viscera, salmon, bottom fish, shellfish, clams or other
18 fish.

19 * Sec. 3. AS 43.75.135 is repealed.

20 * Sec. 4. This Act is retroactive to January 1, 1976.

21 * Sec. 5. This Act takes effect immediately in accordance with
22 AS 01.10.070(c).

JAN 16 1977

The Honorable Chancy Croft
President of the Senate
Alaska State Legislature
Juneau, Alaska 99811

Dear Mr. President:

In accordance with AS 24.30.060(b) and the Uniform Rules of the Alaska State Legislature, I am transmitting a bill which changes the method of sharing the Alaska fishery taxes with local governments.

Presently, the Alaska fishery taxes are shared with the municipalities where the fishery resources are processed (i.e., where the tax is collected). In some cases, municipalities may feel the impact of the fishing industry but not receive any of the shared revenue of fishery taxes. For example, at least one municipality, the Bristol Bay Borough, is affected to a major degree by the fishing industry but does not receive any of the shared taxes since the fishing products are processed, and thus the tax is collected, elsewhere.

I feel strongly that the sharing of fishery taxes should go to those municipalities most directly affected by the fishing industry. Accordingly, the bill which I am proposing would share tax revenues with those municipalities where the fishery resources are landed rather than where the tax is collected. If, however, the fishery resources are not landed within a municipality, then the tax revenue will be shared with the municipality where those resources are processed.

In repealing and re-enacting AS 43.75.130, the bill also uses current municipal classifications. In addition, the bill repeals AS 43.75.135 but the current revenue sharing formula is retained. That is, boroughs and cities in the unorganized borough receive 20 per cent of the tax collected; and, in the case of cities within an organized borough, the city receives 10 per cent and the borough receives 10 percent.

Sincerely,

Jay S. Hammond
Governor

ALASKA STATE LEGISLATURE

NINTH..... Legislature .SECONDSession

SENATE BILL..... NO. 539..

By THE RULES COMMITTEE BY.....
REQUEST OF THE GOVERNOR

"An Act relating to refunds of Alaska Fishery Taxes to local governments; and providing for an effective date."

refunds of Alaska Fishery Taxes to local governments

Introduced in the Senate, 19...76

HISTORY IN THE SENATE

19 76	Read first time and referred to Committee on										
1 19	Community & Regional Affairs and Finance										
1 28	Reported back with recommendation that <i>Pass - To Finance</i>										
	Read second time and										
	Read third time and										
	<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused
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Excused	Excused										
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Excused	Excused										
	Reported correctly engrossed										
	Signed by President										
	Sent to House										

SECRETARY OF THE SENATE

HISTORY IN THE HOUSE

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	Signed by Speaker										
	Returned to Senate										

CHIEF CLERK OF THE HOUSE

HISTORY IN THE SENATE

19	Received from House
	Reported correctly enrolled
	Sent to Governor
 By Governor
	Filed with Lt. Governor
	Chapter No.

THE LEGISLATURE OF THE STATE OF ALASKA
FISCAL NOTE

Second Session - Ninth Legislature

I. REQUEST

Bill No. Senate Bill No. 539

Title: Refunds of Alaska Fishery Taxes to Local Governments

Requested by: Senate Finance Committee Date: 1/29/76

Return Date Requested: 2/3/76

Agency: Revenue Program: Administrative Services

II. FISCAL DETAIL

Budget Request Unit(s) Affected: Administrative Services

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 76	FY 77	FY 78	FY 79	FY 80	FY 81
100 PERSONAL SERVICES	4.4	18.9	20.4	22.0	23.8	25.7
200 TRAVEL						
300 CONTRACTUAL	.2	.8	.9	.9	1.0	1.1
400 COMMODITIES	.2	.8	.9	.9	1.0	1.1
500 EQUIPMENT	1.0					
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	5.8	20.5	22.2	23.8	25.8	27.9

B. FUNDING: (Thousands of dollars)

	FY 76	FY 77	FY 78	FY 79	FY 80	FY 81
GENERAL FUND	5.8	20.5	22.2	23.8	25.8	27.9
FEDERAL FUNDS						
OTHER						

C. POSITIONS:

	FY 76	FY 77	FY 78	FY 79	FY 80	FY 81
PERMANENT/TEMPORARY	1 /	1 /	1 /	1 /	1 /	1 /
MAN MONTHS (P./T.)	3 /	12 /	12 /	12 /	12 /	12 /

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

Accounting requirement of the bill would require full time support of a Tax Examiner II, Range 12. Inflation is calculated at 8% per year. Personal services for FY 76 based on 3 months and cost assuming implementation by April 1, 1976 General Government Salary Schedule used - Benefits are based on 21% of salary. Other expenditures are directly related to the position (e.g., Rent, commodities and equipment (in 1976 only)).

IV. ATTACHMENTS

See memorandum dated January 12, 1976 from Frederick P. Boetsch, Deputy Commissioner to Sterling Gallagher, Commissioner of Revenue.

V. DATE: January 29, 1976

PREPARED BY:

Frederick P. Boetsch
DEPUTY COMMISSIONER, TAXATION

Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)

MEMORANDUM


State of Alaska

TO: Sterling Gallagher
Commissioner
Department of Revenue

DATE: January 12, 1976

FILE NO:

TELEPHONE NO:

FROM: Frederick P. Boetsch 
Deputy Commissioner, Taxation
Department of Revenue

SUBJECT: Governor's Bill Providing
for Sharing of Fish Tax
Revenues

The accounting requirements of this bill would necessitate the hiring of a Tax Examiner II on a full-time basis in fiscal year 1976. Since it is unlikely that the bill could be implemented prior to April 1, we have assumed that the costs in the current fiscal year would only be for that 3-month period. In subsequent fiscal years we have assumed the salary, benefits, appropriate contractual and commodity expenses related to the performance of this job.

There is no effect on the actual revenues to the State since neither the tax rate nor the sharing formula itself has been changed. The main change in the bill is the determination of where the taxes should be shared in terms of the local municipality.

cc: Phil Wall, Director
Administrative Services Division

THE LEGISLATURE OF THE STATE OF ALASKA
FISCAL NOTE
Second Session - Ninth Legislature

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 Return Date Requested: 2/3/76
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FEDERAL FUNDS						
OTHER						

C. POSITIONS:

PERMANENT/TEMPORARY	1 /	1 /	1 /	1 /	1 /	1 /
MAN MONTHS (P./T.)	3 /	12 /	12 /	12 /	12 /	12 /

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MEMORANDUM

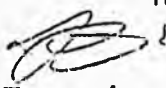
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Introduced: 1/19/76
Referred: Community and
Regional Affairs and
Finance

1 IN THE SENATE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

2 SENATE BILL NO. 539

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

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6 For an Act entitled: "An Act relating to refunds of Alaska Fishery Taxes
7 to local governments; and providing for an effective
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14 borough but outside the boundaries of a first class city within
15 that borough, or if the raw fishery resources are landed within
16 the boundaries of a first class city in the unorganized borough,
17 the department shall refund 20 per cent of the tax collected under
18 this chapter on the processing of the raw fishery resources to that
19 borough or city where it was landed. If, however, the raw fishery
20 resources are not landed within the boundaries of any first class
21 city or organized borough but are processed within the boundaries
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28 (b) If raw fishery resources are landed within the boundaries
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10 * Sec. 2. AS 43.75 is amended by adding a new section to read:

11 Sec. 43.75.140. DEFINITIONS. In this chapter

12 (1) "department" means the Department of Revenue;

13 (2) "landed" means the first place where the raw fishery
14 resource is off-loaded on to the shore or to another facility attached
15 to the shore or to another floating vessel;

16 (3) "raw fishery resource" means raw halibut, halibut
17 livers and viscera, salmon, bottom fish, shellfish, clams or other
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19 * Sec. 3. AS 43.75.135 is repealed.

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IN THE SENATE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

SENATE BILL NO. 539

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NINTH LEGISLATURE - SECOND SESSION

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21 * Sec. 5. This Act takes effect immediately in accordance with
22 AS 01.10.070(c).

Introduced: 1/19/76
Referred: Community and
Regional Affairs and
Finance

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IN THE SENATE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

SENATE BILL NO. 539

IN THE LEGISLATURE OF THE STATE OF ALASKA

NINTH LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act relating to refunds of Alaska Fishery Taxes
to local governments; and providing for an effective
date."

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

* Section 1. AS 43.75.130 is repealed and re-enacted to read:

Sec. 43.75.130. REFUND TO LOCAL GOVERNMENTS. (a) If raw
fishery resources are landed within the boundaries of an organized
borough but outside the boundaries of a first class city within
that borough, or if the raw fishery resources are landed within
the boundaries of a first class city in the unorganized borough,
the department shall refund 20 per cent of the tax collected under
this chapter on the processing of the raw fishery resources to that
borough or city where it was landed. If, however, the raw fishery
resources are not landed within the boundaries of any first class
city or organized borough but are processed within the boundaries
of an organized borough and outside the boundaries of a first class
city within that borough, or are processed in a first class city
in the unorganized borough, then the department shall refund 20
per cent of the tax collected under this chapter on the processing
of the raw fishery resources to that borough or city where it was
processed.

(b) If raw fishery resources are landed within the boundaries
of a first class city in an organized borough, the department

1 shall refund 10 per cent of the amount of tax collected under this
2 chapter on the processing of the raw fishery resources to that city
3 and 10 per cent to the borough. If the raw fishery resources are
4 not landed within the boundaries of any first class city or organized
5 borough but the raw fishery resources are processed within the boundaries
6 of a first class city in a borough, the department shall refund
7 10 per cent of the amount of tax collected under this chapter
8 on the processing of the raw fishery resource to that city and 10
9 per cent to the borough.

10 * Sec. 2. AS 43.75 is amended by adding a new section to read:

11 Sec. 43.75.140. DEFINITIONS. In this chapter

12 (1) "department" means the Department of Revenue;

13 (2) "landed" means the first place where the raw fishery
14 resource is off-loaded on to the shore or to another facility attached
15 to the shore or to another floating vessel;

16 (3) "raw fishery resource" means raw halibut, halibut
17 livers and viscera, salmon, bottom fish, shellfish, clams or other
18 fish.

19 * Sec. 3. AS 43.75.135 is repealed.

20 * Sec. 4. This Act is retroactive to January 1, 1976.

21 * Sec. 5. This Act takes effect immediately in accordance with
22 AS 01.10.070(c).