

COMMITTEE REPORT
SENATE RULES COMMITTEE

3/25/81

Date 4/21/81

Mr. President:

The Committee on Rules has had SB 200

fisheries business tax

under consideration and recommends it be placed on the
_____ Calendar.

() with attached amendment(s).

(X) replace with CS for CS SB 200 (Rules) (X) same title
new title

() and attaches a "Letter of Intent"

(X) ^{requires} new fiscal note

MEMBERS SIGNING FOR PLACEMENT
ON THE CALENDAR

Zwick
Watt
Bergman

MEMBERS HAVING OTHER
RECOMMENDATIONS

To Finance
To Finance

Tim Kelly
CHAIRMAN

COMMITTEE REPORT

SENATE

FURTHER: Finance

2/23/81

Date: 23 MARCH 1981

Mr. President:

The Committee on LABOR & COMMERCE has had SB 200 fisheries business tax

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- [] do pass [] do not pass
[X] do pass with attached amendments(s)
[] replace with CS for [] same title [] new title
and recommends
[] AND attaches a "Letter of Intent" [] New Fiscal Note
[] reports it back without recommendation
[] referred to the Committee

MEMBERS SIGNING DO PASS

Bob Mulenberg
1 Johnson
John Zedler

MEMBERS HAVING OTHER RECOMMENDATIONS:

2 Do Not Pass w/o retroactive date clause Ziegler
2 Do Not Pass w/o retroactive date clause Schenkamp

1 Bob Mulenberg CHAIRMAN

A M E N D M E N T

OFFERED IN THE SENATE:

BY: ~~Senate Labor and Commerce~~

TO: Labor and Commerce SENATE BILL No. 200

HOUSE BILL No. _____

PAGE: 1

LINE: 28

Sec 43.75.017

(4) the salmon are sold to a fisheries business licensed
under AS 43.75

Original sponsor: Eliason

Offered: 4/22/81
Referred: Finance

1 IN THE SENATE

BY THE RULES COMMITTEE

2 CS FOR SENATE BILL NO. 200 (Rules)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A HILL

6 For an Act entitled: "An Act relating to the fisheries business tax (AS 43.-
7 75.015); and providing for an effective date."

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

9 * Section 1. AS 43.75.015(c) is amended to read:

10 (c) A person engaging or attempting to engage in a fisheries
11 business who first actually and physically processes the fishery re-
12 source, or a person who purchases frozen salmon from a person excluded
13 by AS 43.75.017 from liability for the tax, is liable for and shall pay
14 to the department the entire tax imposed by this section. In determin-
15 ing this tax liability, the person may not deduct from the value of the
16 fishery resources processed the value of fishery resources that are
17 canned or processed for other fisheries businesses, but shall include
18 that value as part of the value of the fishery resources processed.

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

20 Sec. 43.75.017. EXCLUSION FROM FISHERIES BUSINESS TAX. (a) A
21 person is not processing a fisheries resource under AS 43.75.015 when
22 salmon are frozen aboard a fishing vessel if

23 (1) the vessel is operated as a commercial fishing vessel
24 under a valid commercial fishing license;

25 (2) the salmon are not processed beyond heading, gutting or
26 cleaning, freezing and glazing;

27 (3) the salmon which are frozen were caught by the vessel;

28 and

29 (4) the salmon are sold to a fisheries business licensed

1 under AS 43.75.020.

2 * Sec. 3. The commissioner of revenue shall refund fisheries business
3 taxes collected as a result of the September 26, 1980, cancellation of
4 Alaska Tax Ruling No. 77-3 to those persons who paid the taxes but are
5 excluded from the fisheries business tax under AS 43.75.017 added by sec. 2
6 of this Act.

7 * Sec. 4. Section 2 of this Act is retroactive to April 27, 1977.

8 * Sec. 5. This Act takes effect immediately in accordance with AS 01.10.-
9 070(c).

Introduced: 2/23/81
Referred: Labor & Commerce
and Finance

1 IN THE SENATE

BY ELIASON

2 SENATE BILL NO. 200

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

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29 070(c).

COMMITTEE COPY

MAR 1 1 1981

STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

JAY S. HAMMOND, GOVERNOR

POUCH 5
JUNEAU, ALASKA 99811

March 11, 1981

The Honorable Bob Mulcahy
Chairman
Senate Labor and Commerce Committee
Room 207 - Capitol Building
Juneau, Alaska

Dear Senator Mulcahy:

Re: Senate Bill No. 200

Senate Bill No. 200, an Act relating to the fisheries business tax (AS 43.75.015) was introduced in the Senate on February 23, 1981 and was referred to the Senate Labor and Commerce and Finance Committees.

For the consideration of the Senate Labor and Commerce Committee, I am enclosing copies of Fiscal Notes prepared by Mr. Gary L. Jenkins, Director, Audit Division and Mr. Robert W. Elliott, Research Section of the Department of Revenue concerning the proposed legislation.

Sincerely,

R. D. Stevenson
Special Assistant

RDS/rdh

cc: The Honorable Don Bennett
The Honorable M. E. Dankworth
Co-Chairmen
Senate Finance Committee

Joseph K. Donohue
Deputy Commissioner
Department of Revenue

Gary L. Jenkins, Director
Audit Division
Department of Revenue

Robert W. Elliott
Research Section
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. SB 200

Title An Act relating to the fisheries business tax

Requested by Senate Labor and Commerce Committee Date Feb. 24, 1981

II. FISCAL DETAIL

Agency Affected Department of Revenue

Program Category Affected Revenue Collection and Management

BRU, Program, or Subprogram(s) Affected Audit Division

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars) NONE

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

FUNDING (Thousands of Dollars) NONE

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS NONE

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
FULL TIME						
PART TIME						
TEMPORARY						

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

See the attached memorandum to R. D. Stevenson dated March 9, 1981.

IV. DATE March 9, 1981

PREPARED BY Gary L. Jenkins

AGENCY Audit Division

PHONE 465-2320

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

MEMORANDUM

State of Alaska

TO: R. D. Stevenson
Legislative Assistant

DATE: March 9, 1981

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: SB 200

This bill would provide an exemption from the Fisheries Business Tax for those fishermen who catch and freeze salmon aboard the catching vessel. This provision is being proposed to exempt a group of trollers who have installed freezing equipment on their vessels in order to maximize the quality of their salmon by freezing it immediately after it is caught.

The proposed legislation will cause some potentially serious administrative problems in that if one of the exempted fishermen sells his catch to a buyer who is not a licensed processor, then the buyer will be liable for the tax. Under the current law, a buyer is not liable for the tax unless he performs some processing function. Thus, if a buyer acquires salmon from an exempted fisherman, we will have to attempt to keep track of these buyers to insure that the tax is paid. Since the only record we have of a buyer is a business license, if one was obtained, and the name and business description may not identify him as a buyer at all, we will have very little information available to use as we attempt to insure that the tax is paid on these transactions. It is impossible to estimate to potential revenue loss which might result from these transactions since we do not know the dollar volume of sales which an excluded fisherman might make to a buyer.

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. SB 200
 Title An Act Relating to the Fisheries Business Tax
 Requested by Senate Labor and Commerce Committee Date 3/3/81

II. FISCAL DETAIL

Agency Affected _____
 Program Category Affected _____
 BRU, Program, or Subprogram(s) Affected _____
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

FUNDING (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

There would be no change in revenues due to transfer of the tax liability from the salmon catcher/processor to the salmon purchaser.

IV. DATE 3/3/81 PREPARED BY Robert W. Elliott
 AGENCY Revenue
 PHONE 465-2309
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

ALASKA STATE LEGISLATURE

TWELFTH Legislature FIRST... Session

SENATE BILL..... NO.200.....

By ELAISON.....

"An Act relating to the fisheries business tax (AS 43.75.015); and providing for an effective date."

Introduced in the Senate ... 2/23/ 19... 81

HISTORY IN THE SENATE

19 81	Read first time and referred to Committee on
2 23	Labor & Commerce and Finance
3 24	Reported back with recommendation that <i>Y & C do pass</i>
3 25	<i>amend, 2 do not pass w/o retro date clause, to fin</i>
4 22	<i>In written referral Rules</i>
	Read second time and
	Read third time and
	PASS Effective Date
	Yeas Yeas
	Nays Nays
	Absent Absent
	Excused Excused
	Reconsideration
	PASS Effective Date
	Yeas Yeas
	Nays Nays
	Absent Absent
	Excused Excused
	Reported correctly engrossed
	Signed by President
	Sent to House
	SECRETARY OF THE SENATE

HISTORY IN THE HOUSE

19	Read first time and referred to Committee on
	Reported back with recommendation that
	Read second time and
	Read third time and
	PASS Effective Date
	Yeas Yeas
	Nays Nays
	Absent Absent
	Excused Excused
	Reconsideration
	PASS Effective Date
	Yeas Yeas
	Nays Nays
	Absent Absent
	Excused Excused
	Reported correctly engrossed
	Signed by Speaker
	Returned to Senate
	CHIEF CLERK OF THE HOUSE

HISTORY IN THE SENATE

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

STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

JAY S. HAMMOND, GOVERNOR

POUCH 5
JUNEAU, ALASKA 99811

April 24, 1981

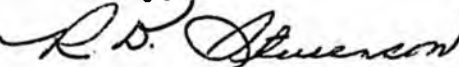
The Honorable Don Bennett
The Honorable M. E. Dankworth
Co-Chairmen
Senate Finance Committee
Room 525 - Capitol Building
Juneau, Alaska

Dear Senator Bennett and Senator Dankworth:

Re: CS for Senate Bill No. 200 (Rules)

CS for Senate Bill No. 200 (Rules), an Act relating to the fisheries business tax, was referred on April 22, 1981 to the Senate Finance Committee.

For the consideration of the Senate Finance Committee, I am enclosing copies of Fiscal Notes prepared by Mr. Gary L. Jenkins, Director, Audit Division, Department of Revenue concerning the proposed legislation.

Sincerely,

R. D. Stevenson
Special Assistant

RDS/rdh

cc: Joseph K. Donohue
Deputy Commissioner
Department of Revenue

Gary L. Jenkins, Director
Audit Division
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. CSSB 200 (Rules)
 Title An Act relating to the fisheries business tax
 Requested by Senate Finance Committee Date April 21, 1981

II. FISCAL DETAIL
 Agency Affected Department of Revenue
 Program Category Affected Revenue Collection And Management
 BRU, Program, or Subprogram(s) Affected Audit Division
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)
EXPENDITURES (Thousands of Dollars) NONE

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

FUNDING (Thousands of Dollars)

GENERAL FUND	(8.1)					
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS NONE

FULL TIME						
PART TIME						
TEMPORARY						

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

See the attached memorandum to R. D. Stevenson dated April 22, 1981.
 This loss in revenue will result from the retroactive application of the exclusion to 1977.

IV. DATE April 22, 1981 PREPARED BY Gary L. Jenkins
 AGENCY Audit Division
 PHONE 465-2320
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSSB 200 (Rules)
 Title An Act relating to the fisheries business tax
 Requested by Senate Finance Committee Date April 21, 1981

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EXPENDITURES (Thousands of Dollars) NONE

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES						
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	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS NONF

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
FULL TIME						
PART TIME						
TEMPORARY						

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

See the attached memorandum to R. D. Stevenson dated April 22, 1981.

IV. DATE April 22, 1981 PREPARED BY Gary L. Jenkins
 AGENCY Audit Division
 PHONE 465-2320
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

MEMORANDUM

State of Alaska

TO: R. D. Stevenson
Legislative Assistant

DATE: April 22, 1981

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: CSSB 200 (Rules)

The amendments to SB 200 would resolve the major concern which I had with the bill but create yet another potential problem. The concern which has been basically solved is the addition of a fourth condition for someone to be exempt from the Fisheries Business Tax. However, to insure absolute clarity I would suggest that the proposed AS 43.75.017(a) (4) be modified to read as follows:

(4) the salmon are sold by the person claiming the exclusion from tax to a fisheries business licensed under AS 43.75.

The reason for adding the stipulation that the fish are sold by the person claiming the exclusion to the fisheries business is to preclude the argument that a fisherman should be granted the exclusion even when he sells to a buyer as long as the fish are subsequently sold to a licensed processor at some point in time.

The addition of the retroactive clause to 1977 raises a serious constitutional question since this will result in the retroactive refund of tax monies for a very small group of taxpayers who are subject to the Fisheries Business Tax.

Original sponsor: Eliason

Offered: 4/22/81
Referred: Finance

1 IN THE SENATE

BY THE RULES COMMITTEE

2

CS FOR SENATE BILL NO. 200 (Rules)

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TWELFTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to the fisheries business tax (AS 43.-
7 75.015); and providing for an effective date."

8

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

9

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

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(c) A person engaging or attempting to engage in a fisheries
11 business who first actually and physically processes the fishery re-
12 source, or a person who purchases frozen salmon from a person excluded
13 by AS 43.75.017 from liability for the tax, is liable for and shall pay
14 to the department the entire tax imposed by this section. In determin-
15 ing this tax liability, the person may not deduct from the value of the
16 fishery resources processed the value of fishery resources that are
17 canned or processed for other fisheries businesses, but shall include
18 that value as part of the value of the fishery resources processed.

19

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

20

Sec. 43.75.017. EXCLUSION FROM FISHERIES BUSINESS TAX. (a) A
21 person is not processing a fisheries resource under AS 43.75.015 when
22 salmon are frozen aboard a fishing vessel if

23

(1) the vessel is operated as a commercial fishing vessel
24 under a valid commercial fishing license;

25

(2) the salmon are not processed beyond heading, gutting or
26 cleaning, freezing and glazing;

27

(3) the salmon which are frozen were caught by the vessel;

28

and

29

(4) the salmon are sold to a fisheries business licensed

AMENDMENT

OFFERED IN THE SENATE:

BY: ~~Senate Labor and Commerce~~

TO: Labor and Commerce SENATE BILL No. 200

HOUSE BILL No. _____

PAGE: 1

LINE: 28

Sec 43.75.017

(4) the salmon are sold to a fisheries business licensed
under AS 43.75

CORRECTION

**THIS DOCUMENT
HAS BEEN REPHOTOGRAPHED
TO ASSURE LEGIBILITY**

Original sponsor: Eliason

Offered: 4/22/81
Referred: Finance

1 IN THE SENATE

BY THE RULES COMMITTEE

2

CS FOR SENATE BILL NO. 200 (Rules)

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TWELFTH LEGISLATURE - FIRST SESSION

5

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4 Alaska Tax Ruling No. 77-3 to those persons who paid the taxes but are
5 excluded from the fisheries business tax under AS 43.75.017 added by sec. 2
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9 070(c).

A M E N D M E N T

OFFERED IN THE SENATE:

BY: ~~Senate Labor and Commerce~~

TO: Labor and Commerce SENATE BILL No. 200

HOUSE BILL No. _____

PAGE: 1

LINE: 28

Sec 43.75.017

(4) the salmon are sold to a fisheries business licensed
under AS 43.75

Introduced: 2/23/81
Referred: Labor & Commerce
and Finance

1 IN THE SENATE

BY ELIASON

2 SENATE BILL NO. 200

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - FIRST SESSION

5 A BILL

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29 070(c).

MAR 11 1981

STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

JAY S. HAMMOND, GOVERNOR

POUCH 5
JUNEAU, ALASKA 99811

March 11, 1981

The Honorable Bob Mulcahy
Chairman
Senate Labor and Commerce Committee
Room 207 - Capitol Building
Juneau, Alaska

Dear Senator Mulcahy:

Re: Senate Bill No. 200

Senate Bill No. 200, an Act relating to the fisheries business tax (AS 43.75.015) was introduced in the Senate on February 23, 1981 and was referred to the Senate Labor and Commerce and Finance Committees.

For the consideration of the Senate Labor and Commerce Committee, I am enclosing copies of Fiscal Notes prepared by Mr. Gary L. Jenkins, Director, Audit Division and Mr. Robert W. Elliott, Research Section of the Department of Revenue concerning the proposed legislation.

Sincerely,

R. D. Stevenson
Special Assistant

RDS/rdh

cc: The Honorable Don Bennett
The Honorable M. E. Dankworth
Co-Chairmen
Senate Finance Committee

Joseph K. Donohue
Deputy Commissioner
Department of Revenue

Gary L. Jenkins, Director
Audit Division
Department of Revenue

Robert W. Elliott
Research Section
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. SB 200

Title An Act relating to the fisheries business tax

Requested by Senate Labor and Commerce Committee Date Feb. 24, 1981

II. FISCAL DETAIL

Agency Affected Department of Revenue

Program Category Affected Revenue Collection and Management

BRU, Program, or Subprogram(s) Affected Audit Division

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars) NONE

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						

TOTAL

FUNDING (Thousands of Dollars) NONE

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS NONE

FULL TIME						
PART TIME						
TEMPORARY						

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

See the attached memorandum to R. D. Stevenson dated March 9, 1981.

IV. DATE March 9, 1981

PREPARED BY Gary L. Jenkins

AGENCY Audit Division

PHONE 465-2320

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

MEMORANDUM

State of Alaska

TO: R. D. Stevenson
Legislative Assistant

DATE: March 9, 1981

FILE NO:

TELEPHONE NO:

FROM: Gary L. Jenkins
Director
Audit Division

SUBJECT: SB 200

This bill would provide an exemption from the Fisheries Business Tax for those fishermen who catch and freeze salmon aboard the catching vessel. This provision is being proposed to exempt a group of trollers who have installed freezing equipment on their vessels in order to maximize the quality of their salmon by freezing it immediately after it is caught.

The proposed legislation will cause some potentially serious administrative problems in that if one of the exempted fishermen sells his catch to a buyer who is not a licensed processor, then the buyer will be liable for the tax. Under the current law, a buyer is not liable for the tax unless he performs some processing function. Thus, if a buyer acquires salmon from an exempted fisherman, we will have to attempt to keep track of these buyers to insure that the tax is paid. Since the only record we have of a buyer is a business license, if one was obtained, and the name and business description may not identify him as a buyer at all, we will have very little information available to use as we attempt to insure that the tax is paid on these transactions. It is impossible to estimate to potential revenue loss which might result from these transactions since we do not know the dollar volume of sales which an excluded fisherman might make to a buyer.

THE LEGISLATURE OF THE STATE OF ALASKA
TWELFTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. SB 200
 Title An Act Relating to the Fisheries Business Tax
 Requested by Senate Labor and Commerce Committee Date 3/3/81

II. FISCAL DETAIL
 Agency Affected _____
 Program Category Affected _____
 BRU, Program, or Subprogram(s) Affected _____
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)
EXPENDITURES (Thousands of Dollars)

	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL						

FUNDING (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

There would be no change in revenues due to transfer of the tax liability from the salmon catcher/processor to the salmon purchaser.

IV. DATE 3/3/81 PREPARED BY Robert W. Elliott
 AGENCY Revenue
 PHONE 465-2309
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)