

HB

251

<TARGET><BILL>HB 251</BILL><SUBJECT>HB
251</SUBJECT><COMM>HFIN29</COMM></TARGET>

*Adopted
5/3/16*

29-GH2921\E
Nauman
4/28/16

CS FOR HOUSE BILL NO. 251(FIN)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered:
Referred:

Sponsor(s): HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

A BILL

FOR AN ACT ENTITLED

1 **"An Act removing the minimum and maximum restrictions on the annual base fee for**
2 **the issuance or renewal of an entry permit or an interim-use permit; increasing certain**
3 **fisheries business taxes and the fisheries landing tax; relating to refunds of the fisheries**
4 **business tax and fisheries landing tax to local governments; and providing for an**
5 **effective date."**

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

7 *** Section 1.** AS 16.43.160(c) is amended to read:

8 (c) The annual base fee for issuance or renewal of an entry permit or an
9 interim-use permit [MAY NOT BE LESS THAN \$30 OR MORE THAN \$3,000. THE
10 ANNUAL BASE FEE] must reasonably reflect the different rates of economic return
11 for different fisheries. In addition to the annual base fee established by the commission
12 under this subsection, a nonresident shall pay an annual nonresident surcharge for the
13 issuance or renewal of one or more entry permits or interim-use permits. The

1 commission shall establish the annual nonresident surcharge by regulation [AT AN
2 AMOUNT THAT IS AS CLOSE AS IS PRACTICABLE TO THE MAXIMUM
3 ALLOWED BY LAW].

4 * **Sec. 2.** AS 43.75.015(a) is amended to read:

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

8 (1) salmon canned at a shore-based fisheries business - **five** [FOUR
9 AND ONE-HALF] percent;

10 (2) salmon processed by a shore-based fisheries business, except
11 salmon for which the tax is due under (1) of this subsection, and all other fisheries
12 resources processed by a shore-based fisheries business - **four** [THREE] percent;

13 (3) fisheries resources processed by a floating fisheries business - **six**
14 [FIVE] percent.

15 * **Sec. 3.** AS 43.75.015(b) is amended to read:

16 (b) Instead of the taxes levied by (a) of this section, a person who processes a
17 developing commercial fish species is liable for and shall pay a tax equal to

18 (1) **four** [ONE] percent of the value of the developing commercial fish
19 species processed by a shore-based fisheries business during the year; and

20 (2) **four** [THREE] percent of the value of the developing commercial
21 fish species processed by a floating fisheries business during the year.

22 * **Sec. 4.** AS 43.75.015(d) is amended to read:

23 (d) Instead of the taxes levied under (a) or (b) of this section, a person who
24 processes a fishery resource under a direct marketing fisheries business license is
25 liable for and shall pay a tax equal to

26 (1) **four** [ONE] percent of the value of the developing commercial fish
27 species processed during the year; and

28 (2) **four** [THREE] percent of the value of a commercial fish species
29 not subject to (1) of this subsection.

30 * **Sec. 5.** AS 43.75.030(b) is amended to read:

31 (b) The return shall be made on **a** [THE BASIS OF THE] calendar year **basis**

1 and submitted to the department [AT JUNEAU] before April 1 after the close of the
2 calendar year.

3 * Sec. 6. AS 43.75.130(a) is amended to read:

4 (a) The amount of tax revenue equal to one percent of the value of each
5 fishery taxed under this chapter shall be deposited into the general fund. Except
6 as provided in (d) of this section, and not including the revenue equal to one
7 percent of the value of each fishery taxed under this chapter and deposited in the
8 general fund under this subsection, the commissioner shall pay

9 (1) to each unified municipality and to each city located in the
10 unorganized borough, 50 percent of the amount of tax revenue collected in the
11 municipality from taxes levied under this chapter;

12 (2) to each city located within a borough, 25 percent of the amount of
13 tax revenue collected in the city from taxes levied under this chapter; and

14 (3) to each borough

15 (A) 50 percent of the amount of tax revenue collected in the
16 area of the borough outside cities from taxes levied under this chapter; and

17 (B) 25 percent of the amount of tax revenue collected in cities
18 located within the borough from taxes levied under this chapter.

19 * Sec. 7. AS 43.77.010 is amended to read:

20 **Sec. 43.77.010. Landing tax.** A person who engages or attempts to engage in a
21 floating fisheries business in the state and who owns a fishery resource that is not
22 subject to AS 43.75 but that is brought into the jurisdiction of, and first landed in, this
23 state is liable for and shall pay a landing tax on the value of the fishery resource. The
24 amount of the landing tax is

25 (1) for a developing commercial fish species, as defined under
26 AS 43.75.290, **four** [ONE] percent of the value of the fishery resource at the place of
27 landing;

28 (2) for a fish species other than a developing commercial fish species,
29 **four** [THREE] percent of the value of the fishery resource at the place of the landing.

30 * Sec. 8. AS 43.77.060(a) is amended to read:

31 (a) The amount of tax revenue equal to one percent of the value of each

1 **fishery taxed under this chapter shall be deposited into the general fund.** Subject
2 to appropriation by the legislature and except as provided in (b) of this section, **and**
3 **not including the revenue equal to one percent of the value of each fishery taxed**
4 **under this chapter and deposited in the general fund under this subsection,** the
5 commissioner shall pay to each

6 (1) unified municipality and to each city located in the unorganized
7 borough, 50 percent of the amount of tax revenue collected from taxes levied under
8 this chapter on the fishery resource landed in the municipality and accounted for under
9 AS 43.77.050(b);

10 (2) city located within a borough, 25 percent of the amount of the tax
11 revenue collected from taxes levied under this chapter on fishery resources landed in
12 the city and accounted for under AS 43.77.050(b); and

13 (3) borough

14 (A) 50 percent of the amount of the tax revenue collected from
15 taxes levied under this chapter on fishery resources landed in the area of the
16 borough outside cities and accounted for under AS 43.77.050(b); and

17 (B) 25 percent of the amount of the tax revenue collected from
18 taxes levied under this chapter on fishery resources landed in cities located
19 within the borough and accounted for under AS 43.77.050(b).

20 * **Sec. 9.** AS 43.77.060(b) is amended to read:

21 (b) **The amount of tax revenue equal to one percent of the value of each**
22 **fishery taxed under this chapter shall be deposited into the general fund.**
23 Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, and subject to
24 appropriation by the legislature, **and not including the revenue equal to one percent**
25 **of the value of each fishery taxed under this chapter and deposited in the general**
26 **fund under this subsection,** the commissioner shall pay to each

27 (1) city that is located in a borough incorporated after January 1, 1994,
28 the following percentages of the tax revenue collected from taxes levied under this
29 chapter on fishery resources landed in the city and accounted for under
30 AS 43.77.050(b):

31 (A) 45 percent of the tax revenue collected during the calendar

1 year in which the borough is incorporated;

2 (B) 40 percent of the tax revenue collected during the first
3 calendar year after the calendar year in which the borough is incorporated;

4 (C) 35 percent of the tax revenue collected during the second
5 calendar year after the calendar year in which the borough is incorporated; and

6 (D) 30 percent of the tax revenue collected during the third
7 calendar year after the calendar year in which the borough is incorporated; and

8 (2) borough that is incorporated after January 1, 1994, the following
9 percentages of the tax revenue collected from taxes levied under this chapter on
10 fishery resources landed in the cities located within the borough and accounted for
11 under AS 43.77.050(b):

12 (A) five percent of the tax revenue collected during the
13 calendar year in which the borough is incorporated;

14 (B) 10 percent of the tax revenue collected during the first
15 calendar year after the calendar year in which the borough is incorporated;

16 (C) 15 percent of the tax revenue collected during the second
17 calendar year after the calendar year in which the borough is incorporated; and

18 (D) 20 percent of the tax revenue collected during the third
19 calendar year after the calendar year in which the borough is incorporated.

20 * **Sec. 10.** The uncodified law of the State of Alaska is amended by adding a new section to
21 read:

22 **APPLICABILITY.** (a) AS 43.75.015(a), as amended by sec. 2 of this Act,
23 AS 43.75.015(b), as amended by sec. 3 of this Act, and AS 43.75.015(d), as amended by sec.
24 4 of this Act, apply to a fisheries resource processed on or after the effective date of secs. 2 - 4
25 of this Act.

26 (b) AS 43.77.010, as amended by sec. 7 of this Act, applies to a fisheries resource
27 landed in the state on or after the effective date of sec. 7 of this Act.

28 * **Sec. 11.** The uncodified law of the State of Alaska is amended by adding a new section to
29 read:

30 **TRANSITIONAL PROVISION: REGULATIONS.** The Department of Revenue may
31 adopt regulations necessary to implement the changes made by secs. 1 - 9 of this Act. The

1 regulations take effect under AS 44.62 (Administrative Procedure Act), but not before the
2 effective date of the law implemented by the regulation.

3 * **Sec. 12.** Section 11 of this Act takes effect immediately under AS 01.10.070(c).

4 * **Sec. 13.** Except as provided in sec. 12 of this Act, this Act takes effect July 1, 2016.

NEW SUSTAINABLE

ALASKA

PLAN



Pulling Together to Build Our Future

Fish Tax

HB251

Bill Title

“An Act requiring the electronic submission of a tax return or report with the Department of Revenue; relating to fisheries business tax and fishery resource landing tax; relating to refunds to local governments; and providing for an effective date.”

Fish Business Tax Overview

- Paid by persons or business who **process fish in Alaska** or **export fish from Alaska**
- Charged on price for raw resource or fair market value



Fish Business Tax History

- Territorial “salmon pack tax” in 1913
 - Tax base expanded to include other fish between 1913 and 1949
- Fish business license required in 1951
- Municipal sharing began in 1962
 - Increased from 10% to 50% over time

Fish Business Tax History (Continued)

- Current tax structure began in 2004
 - Shore-based facility:
 - 1% for developing species
 - 3% for established species
 - Floating facility:
 - 3% for developing
 - 5% for established
 - Salmon cannery: 4.5%
- Direct Marketing License holders pay shore-based rates

Fish Landing Tax Overview

- Levied on **unprocessed value** of a fishery resource **first landed in Alaska, but processed outside**
 - Value calculated using Statewide Average Price (SWAP)
- Mainly factory trawlers and floating processors
- 50% municipal sharing, like Business Tax



Photo courtesy Alaska Seafood

Fish Landing Tax History

- Effective 1994
- Initially 3.3% of the unprocessed value
- Now:
 - 1% for developing species
 - 3% for established species
- Exception: **pollock** subject to Landing Tax even if not landed in Alaska
 - Due to 1999 American Fisheries Act

Distribution of Fish Tax Revenue

10 Fish Tax Revenue

```
graph TD; A[10 Fish Tax Revenue] -- 50% --> B[10 Communities and Boroughs]; A -- 50% --> C[10 General Fund Credits];
```

50%

10 Communities
and Boroughs

50%

10 General Fund
Credits

Fish Business Tax Revenue

Business Tax (\$ millions)	FY 2015	FY 2014	FY 2013
Total collections	44.4	53.0	45.1
Municipal share	23.1	26.5	25.0
Retained by state	21.3	26.5	20.0

- State share normally smaller than municipal share because of credits

Fish Landing Tax Revenue

Landing Tax (\$ millions)	FY 2015	FY 2014	FY 2013
Total collections	8.4	12.6	13.4
Municipal share	3.2	5.4	7.8
Retained by state	5.1	7.1	5.5

Fish Tax Proposal

- Increases Fisheries Business Tax and Fishery Resource Landing Tax ranging from .5% to 3%.

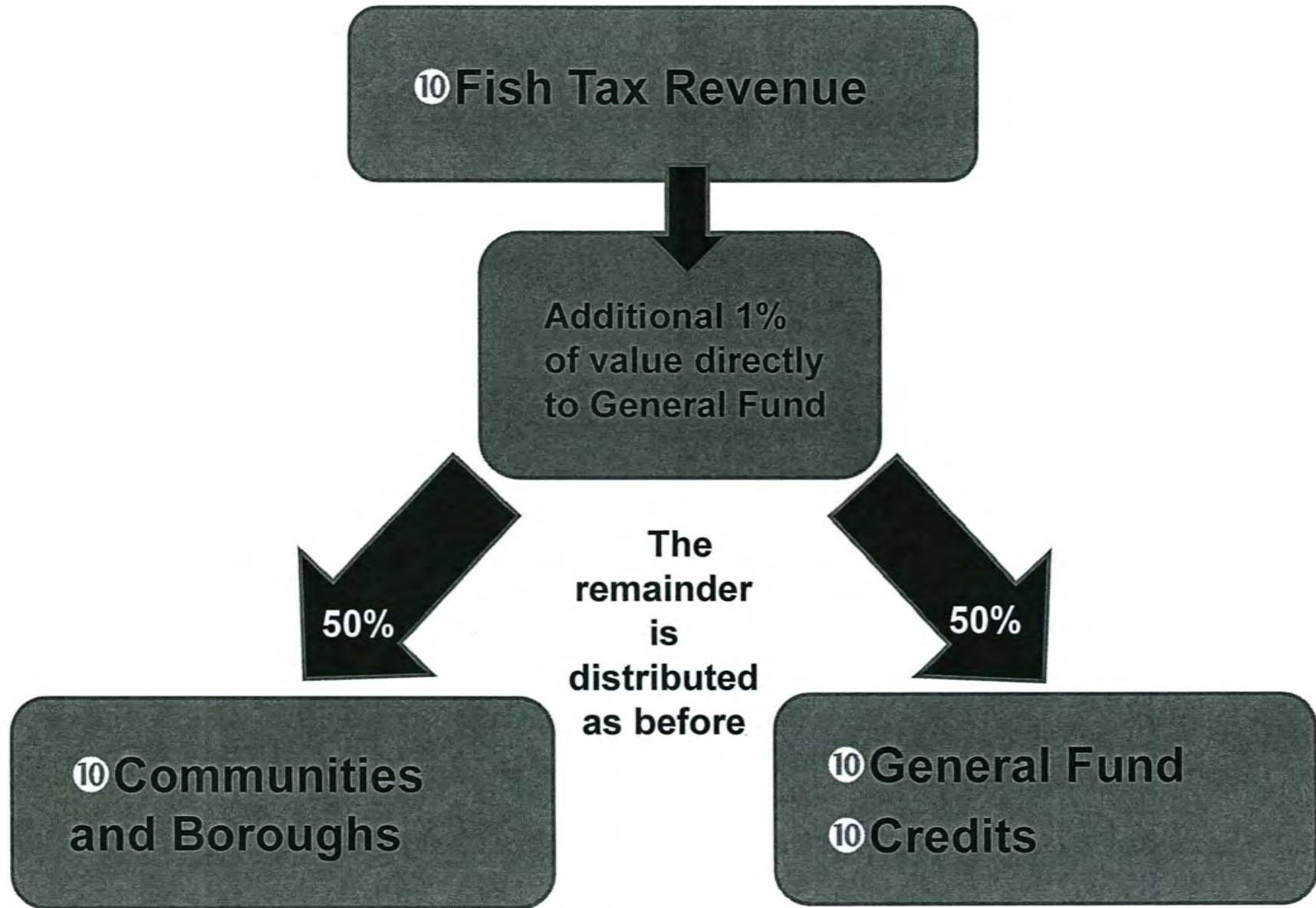
Business Tax	Current Rate	Proposed Rate
Established		
Floating	5%	6%
Salmon Cannery	4.5%	5%
Shore-based	3%	4%
Developing		
Floating	3%	4%
Shore-based	1%	4%

Fish Tax Proposal (Continued)

Resrc Land Tax	Current Rate	Proposed Rate
Established	3%	4%
Developing	1%	4%

- The percentage tax increase would be entirely state revenue, not shared with municipalities
- Municipal sharing would continue for remaining revenue

Distribution Under New Fish Tax Proposal



Relative Fish Tax Rate

- Washington has a tax specific to fish
 - 0.09% to 5.62% of value at point of landing
 - Rate depends on species

Revenue Impact

- Dept. of Revenue estimates proposed fish tax increases would raise an additional \$18 million per year
- Estimates are based on the fall 2015 revenue forecast

Implementation Cost

- Would require the Department of Revenue to update its Tax Revenue Management System (TRMS) and Revenue Online (ROL) which allows a taxpayer to file a return online and update the current tax return forms.
- One-time implementation cost of \$100,000 to recreate tax forms and reprogram and test the tax system¹
- Do not anticipate any additional costs to administer the tax program.

¹This is slightly higher than some of the costs attached to the other excise and business tax changes because of the somewhat dedicated nature of the funds and the possible additional need to adjust certain Revenue Sharing features.

Closing the Budget Gap

FY16 Budget	(Millions) \$ 5,200
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FY17 Baseline Revenue (after proposed legislation)

AK Permanent Fund Protection Act (annual draw)	\$ 3,300
Revenue from existing taxes and fees	\$ 850
Earnings on Savings	<u>\$ 135</u>
	\$ 4,285

FY17 Spending Reductions

Continue Cuts	\$ 140
Reform O&G Tax Credits	\$ 400
Net Priority Investments	<u>(\$ 40)</u>
	\$ 500

Closing the Budget Gap (Continued)

<u>New Revenue Components (estimated)</u>	(Millions)
Mining (starting in FY 2018)	\$ 6
<i>Fishing</i>	\$ 18
Tourism	\$ 15
Motor Fuel	\$ 49
Alcohol	\$ 40
Tobacco	\$ 29
Oil and Gas	\$ 100
Income Tax (half in FY17; first full year is FY18)	\$ 200
	\$ 457
Total with reductions and new revenue	\$ 5,242

Impacts of Fish Tax Proposal

- Main impact is on commercial fishing operations
 - Not much of the tax burden likely to be passed on to buyers

Sectional Analysis

Sec. 1. Removes the annual base fee for issuance or renewal of an entry permit and establishes nonresident annual surcharge for issuance, renewal or interim-use permits.

Sec. 2. Increases three different tax rates within the Fisheries Business Tax by one percent. The current rates range from three to five percent.

Sec. 3. Increases tax rate within the Fisheries Business Tax for developing fish species processed at a shore-based facility from 1% to 4%, and processed by a floating fishery business from 3% to 4%

Sec. 4. Increases direct marketing value of developing commercial fish species from 1% to 4%, and non-developing from 3% to 4%.

Sectional Analysis (Continued)

Sec. 5. Conforming language related to the requirement to submit returns or reports electronically. This section deletes the requirement for taxpayers to submit their returns to the department in Juneau.

Sec. 6. Establishes that the revenue under fisheries business from the one percent tax increase is deposited in the general fund. The remaining revenue shall be shared with municipalities per the currently existing formula

Sec. 7. Increases tax rate within the Fisheries Landing Tax for developing fish species from 1% to 4%, and fish species other than developing fish species from 3% to 4 %.

Sec. 8. Establishes that the fishery resource landing revenue from the one percent tax is deposited in the general fund. The remaining revenue shall be shared with municipalities per the currently existing formula.

Sectional Analysis (Continued)

Sec. 9. Establishes that the revenue from the one percent tax increase is deposited in the general fund. The remaining revenue shall be shared with boroughs per the currently existing formula.

Sec.10. Provides effective dates for amended sections relating to fisheries business tax and fishery resource landing tax.

Sec. 11. Transitional language allowing for regulations

Sec. 12. Section 11 above takes effect immediately.

Sec. 13. Except for Sec. 12, the effective date is.

NEW SUSTAINABLE

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Pulling Together to Build Our Future

Contact Information

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Fiscal Note

State of Alaska
2016 Legislative Session

Bill Version: HB 251
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB251CS(FSH)-DOR-TAX-04-06-16
Title: ELECTRONIC TAX RETURNS & FISHERIES
TAXES
Sponsor: RLS BY REQUEST OF THE GOVERNOR
Requester: GOVERNOR

Department: Department of Revenue
Appropriation: Taxation and Treasury
Allocation: Tax Division
OMB Component Number: 2476

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2017 Appropriation Requested	Included in Governor's FY2017 Request	Out-Year Cost Estimates					
			FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
OPERATING EXPENDITURES								
Personal Services								
Travel								
Services								
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

None								
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time								
Part-time								
Temporary								

Change in Revenues		17,000.0	17,300.0	17,700.0	18,100.0	18,500.0	20,500.0
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Estimated SUPPLEMENTAL (FY2016) cost: 100.0 *(separate supplemental appropriation required)*
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY2017) cost: 0.0 *(separate capital appropriation required)*
(discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended or repealed?

Why this fiscal note differs from previous version:

The Fisheries Committee substitute proposes to increase the tax rate on certain developing fisheries from 1% to 4%, and eliminates the increase in the salmon cannery tax. It also establishes the Alaska Seafood Marketing Fund in the general fund. DOR will separately account for .5 percent of the value of the fishery taxed under AS 43.75.015(a)(1), (3), (b)(2), and (d)(2); and under AS 43.77.010(2) and deposit the revenue collected into the Alaska Seafood Marketing Fund before making refunds to local governments. This fiscal note also updates the revenue projections to account for the spring revenue forecast.

Prepared By:	Brandon Spanos, Deputy Director	Phone:	(907)269-6736
Division:	Tax	Date:	04/06/2016 07:00 AM
Approved By:	Jerry Burnett, Deputy Commissioner	Date:	04/06/16
Agency:	Department of Revenue		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2016 LEGISLATIVE SESSION

BILL NO. CSHB 251(FSH)

Analysis

Bill Analysis

The Fisheries Business Tax is generally paid by seafood processors, although it is also paid by fisherman if they market and sell their fish directly. The rate varies from 1% to 5% depending on the location and type of processing and the condition of the fishery (onshore / offshore; canning / other processing; developing / mature fishery.)

The Fisheries Landing Tax is generally paid by offshore processors, usually working in federal fisheries, who bring their product through Alaska ports. Although there are several other fisheries taxes, these are the only two that generate unrestricted general funds. The others are all dedicated to a specific program (marketing, salmon enhancement, dive fishery management, etc.)

The FY16 estimated state revenue for these is about \$21.3 million for the Business Tax and \$5.1 million for the Landing Tax, or \$26.4 total under existing law. Both of these taxes are split 50/50 with the municipality in which the activity takes place. In practice, the state revenue is less than half of what is collected, because there are several tax credits (the salmon product development tax credit is the most widely known) which come out of the state's "half." The \$26.4 million in GF revenue is net of both credits and sharing.

The bill proposes raising most of the tax rates for both of these taxes by 1%. The taxes resulting from this increment would not be subject to the municipal sharing requirement.

The other major change is to require electronic tax filing. With the implementation of the Tax Revenue Management System, DOR has a much more advanced, integrated tax database with a strong online portal and robust reporting functions. Paper tax filings require a laborious process of scanning and manual data entry, and the department is working to transition away from this system. To this end, each of the several revenue bills being introduced contains language in the general revenue statutes to require electronic submission unless the taxpayer does not have the technological capability to do so.

Revenue Impact

DOR estimates that this legislation would create additional revenue of approximately \$18.3 million in FY17. Estimates are based on the fall 2015 revenue forecast, factor in a 2.25% inflation rate, and estimate only a minor catch shift from year to year.

Implementation Cost

This legislation would require the Department of Revenue to update its Tax Revenue Management System (TRMS) and Revenue Online (ROL) which allows a taxpayer to file a return online. The update would consist of reprogramming both systems, updating the return rules in TRMS and testing both systems thoroughly to verify that they function as expected. We would also need to update the current tax return forms. This cost is higher than the costs DOR has estimated for some of the other excise and business tax changes because of the additional need to adjust certain Revenue Sharing features.

The supplemental fiscal note figure of \$100.0 in FY16 is to cover the costs of having our contractor update the two systems. We do not anticipate any continuing costs or additional staff needs. After the implementation of the changes, this legislation would not cause any additional administrative burden on the Tax Division.

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Governor Bill Walker
STATE OF ALASKA

January 15, 2016

The Honorable Mike Chenault
Speaker of the House
Alaska State Legislature
State Capitol, Room 208
Juneau, AK 99801-1182

Dear Speaker Chenault:

Under the authority of Article III, Section 18 of the Alaska Constitution, I am transmitting a bill relating to a tax on fisheries business and fishery resource landing.

The bill would increase the tax rates of the fisheries business tax (AS 43.75.015) and the fishery resource landing tax (AS 43.77.010). The tax rates covered by these statutes vary from one percent to five percent, depending on the type of fishery. The bill would increase those tax rates by one percent across the board, with the exception of some developing fisheries that are exempt from the increase. Currently, the revenue generated by these taxes is split evenly between the state and the municipalities where the fisheries are located. The bill would exempt this one percent increase from the revenue sharing arrangement, thereby insuring that the entire increase is applied to the general fund.

This legislation is expected to generate additional revenue of approximately \$18,000,000 annually. Currently the costs to the state to regulate commercial fisheries are greater than the amount of general fund revenue generated by these taxes. Therefore, this proposed increase is reasonable. The fishing industry could continue to operate in this state, but, under this bill, would bear a fairer share of industry costs to the state.

To increase administrative efficiency for the Department of Revenue and state taxpayers, the bill would require the electronic submission of tax returns with an exemption available upon request.

The bill is an integral component of the New Sustainable Alaska Plan to provide a balanced and sustainable budget for Alaska's long-term fiscal stability.

I urge your prompt and favorable action on this measure.

Sincerely,

A handwritten signature in black ink that reads "Bill Walker".

Bill Walker
Governor

Enclosure



Sectional Analysis, HB 251
Fisheries Business and Fisheries Landing Tax Bill
January 22, 2016

- Sec. 1.** Adds a \$25 or 1% tax penalty for failure to file electronically unless an exemption is received by the taxpayer
- Sec. 2.** Requires electronic submission of tax returns, license applications, and other documents submitted to the Department of Revenue. This changes the general tax statutes, AS 43.05, and will apply to all tax types administered by the department. Provides a process to request an exemption if a taxpayer does not have the technological capability to do so.
- Sec. 3.** Increases three different tax rates within the Fisheries Business Tax by one percent. The current rates range from three to five percent.
- Sec. 4.** Increases tax rate within the Fisheries Business Tax for developing fish species processed by a floating processor from 3 to 4 percent. Rate remains at 1 percent for developing fish species processed by a shore-based business.
- Sec. 5.** Increases tax rate within the Fisheries Business Tax for direct marketers from 3 to 4 percent. Rate remains at 1 percent for developing fish species sold by direct marketers.
- Sec. 6.** Conforming language related to the requirement to submit returns or reports electronically. This section deletes the requirement for taxpayers to submit their returns to the department in Juneau.
- Sec. 7.** Establishes that the revenue from the one percent tax increase is deposited in the general fund. The remaining revenue shall be shared with municipalities per the currently existing formula.
- Sec. 8.** Increases tax rate within the Fisheries Landing Tax for fish species other than developing fish species from 3 to 4 percent. Rate remains at 1 percent for developing fish species.
- Sec. 9.** Establishes that the revenue from the one percent tax increase is deposited in the general fund. The remaining revenue shall be shared with municipalities per the currently existing formula.
- Sec.10.** Establishes that the revenue from the one percent tax increase is deposited in the general fund. The remaining revenue shall be shared with boroughs per the currently existing formula.

Sec. 11. Transitional language allowing for regulations

Sec. 12. Section 11 above takes effect immediately.

Sec. 13. Effective date of 7/1/16 for the rest of the bill including the tax rate change.



Tax Forms Electronic Filing Statistics

Over the past two fiscal years, submissions by mail of tax forms and tax returns have decreased. This decrease has varied substantially among tax types. The table below shows the percentage of forms filed with the department that were submitted by mail, rather than being submitted electronically. Electronic submission occurs through either the Department's web page via the Revenue Online (ROL) portal, or through Modernized eFile (MeF). MeF is a filing option offered to corporate income tax (CIT) payers that allows them to electronically file both federal and state returns, with the IRS remitting Alaskan returns back to the state. MeF filings accounted for approximately 7% of total corporate income tax filings in 2013, 31% in 2014, and 37% in 2015. For tax years beginning in 2015, all CIT taxpayers must file electronically according to new regulations.

These statistics come from the Gentax system. Filing period 2013 may have unavailable or incomplete data due to the legacy systems not tracking filing statistics. Also, there are still 2015 returns and forms that have yet to be submitted. These statistics do not include tax types that are currently being integrated into the online tax revenue management system, which include Fisheries taxes, Charitable Gaming, and Co-op taxes.

% of Paper Filings						
	Count	2013	Count	2014	Count	2015
Alcohol	61	88%	761	21%	992	9%
Cigarette and Tobacco	N/A	N/A	663	65%	711	44%
Corporate Income Tax	14,312	92%	16,278	69%	1,172	62%
Commercial Passenger Vessel	N/A	N/A	130	55%	129	47%
Mining	494	87%	513	86%	545	94%
Motor Fuel	N/A	N/A	2,776	48%	3,094	32%
Oil and Gas Production ¹	11	0%	62	0%	743	0%
Tire Fee	19	79%	232	65%	279	37%
Vehicle Rental Tax	N/A	N/A	426	62%	394	39%

¹ Oil and gas filers are required to use electronic filing.



MEMORANDUM

To: Bruce Twomley, Chair
Ben Brown, Commissioner

Date: February 19, 2015

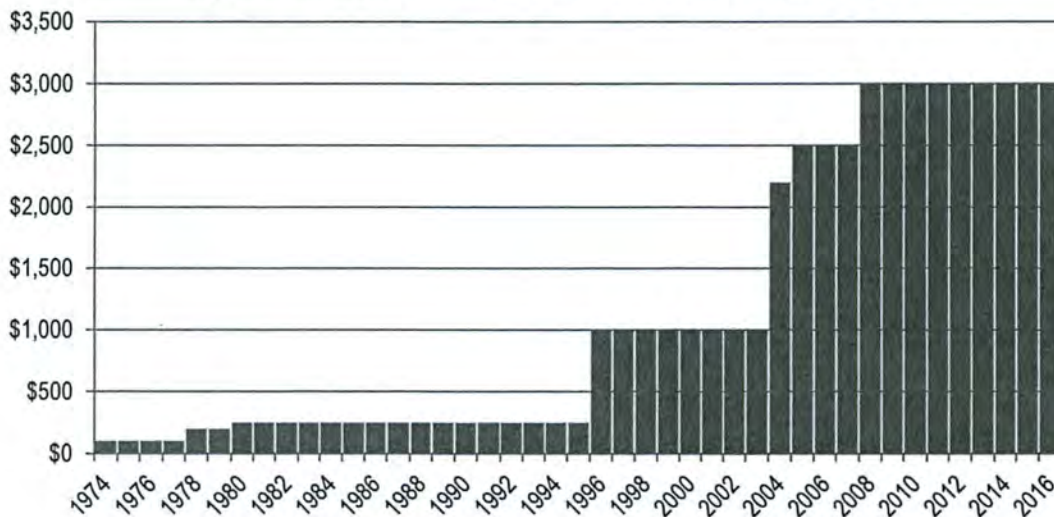
Subject: Permit Fee Ceiling Increase

From: Marcus Gho, Economist, CFEC

This memorandum was created to describe the opportunity cost of having a \$3,000 fee ceiling. This fee ceiling for 2016 decreases the expected fee revenue for 2016 from \$9.1 million to \$6.9 million, which is a loss of approximately \$2.2 million in fee revenue.

Fees are established to reasonably reflect the different rates of economic return for the fisheries. All of the fisheries in the \$3,000 fee class use interim-use permits. Interim-use permit fees are based on 2/5 of 1% of average earnings over the most recent three years of fishing,¹ with a fee cap of \$3,000.²

Figure 1. Maximum Resident Fee Assessed CFEC Permit Holders



Historically, the fee cap has increased multiple times. From 1974 to 1977, the highest resident fee was \$100. For the years 1978 to 1981 it was \$200. From 1982 to 1995 the maximum fee was \$250. Between 1996 and 2003 the maximum resident fee was \$1,000. For the years 2004 to 2007, the maximum fee allowed was \$2,500. Starting in 2008, the maximum fee again increased to \$3,000 where it currently is as of now.

¹ See 20 AAC 05.245 (a) (2)

² See AS 16.43.160 (c) and 20 AAC 05.245 (a) (4).

For permit year 2016, we estimate that 508 permits will be renewed in the highest fee category (fee class 40; \$3,000).³ Table 1 indicates the estimated number of permits by fee class and foregone revenue for a fee structure without a fee ceiling.

Table 1. 2016 Fees Without a Fee Ceiling

Calculated Fee Class	Calculated Fee	Estimated Permits	Fee %		Calculated Fee Class	Calculated Fee	Estimated Permits	Fee %	
			2/5 of 1% (typical)	With Fee Cap				2/5 of 1% (typical)	With Fee Cap
177	\$13,275	129.2	0.40%	0.09%	57	\$4,275	62.0	0.40%	0.28%
136	\$10,200	6.8	0.40%	0.12%	53	\$3,975	2.6	0.40%	0.28%
91	\$6,825	85.4	0.40%	0.18%	52	\$3,900	7.4	0.40%	0.30%
86	\$6,450	98.2	0.40%	0.19%	48	\$3,600	1.0	0.40%	0.31%
70	\$5,250	2.4	0.40%	0.23%	47	\$3,525	4.0	0.40%	0.33%
63	\$4,725	7.6	0.40%	0.25%	46	\$3,450	65.6	0.40%	0.34%
61	\$4,575	2.0	0.40%	0.26%	45	\$3,375	4.0	0.40%	0.35%
60	\$4,500	1.0	0.40%	0.27%	43	\$3,225	26.0	0.40%	0.35%
58	\$4,350	3.2	0.40%	0.28%					

Because of the fee ceiling, these permits currently pay a lower rate than the typical 2/5 of 1% of average earnings.

Table 2 describes the changes in fees and revenues for each fishery that are affected by the maximum fee. Again, these are the fisheries that are currently in the \$3,000 fee class. These permits currently pay only a portion (22.6% - 93.0%) of what they otherwise would pay due to the fee ceiling, as found in the Table 2.

Table 2. Foregone Revenue of Fee Class 40 by Permit Fishery

Fishery Code	Permit Fishery	Estimated Permits	Calculated Fee Class	Calculated Fee	Difference in Fee	Current Proportion Paid	New Revenue	Difference in Revenue
W2AFW	SCALLOPS DREDGE GT 80 FED WTR	3	43	\$3,225	\$225	93.0%	\$9,675	\$675
K91O	KING POT GE 60 DUTCH HARBOR	6.8	136	\$10,200	\$7,200	29.4%	\$69,360	\$48,960
K91OE	KING POT GE 60 ALEUT IS NSEDC	1	48	\$3,600	\$600	83.3%	\$3,600	\$600
K91OG	KING POT GE 60 ALEUT ACDC	2	61	\$4,575	\$1,575	65.6%	\$9,150	\$3,150
K91T	KING POT GE 60 BB	65.6	46	\$3,450	\$450	87.0%	\$226,320	\$29,520
K91TD	KING POT GE 60 BB CVRF	2	52	\$3,900	\$900	76.9%	\$7,800	\$1,800
K91TE	KING POT GE 60 BB NSEDC	0	53	\$3,975	\$975	75.5%	\$0	\$0
M6AB	MISC FIN LL GE 90 STW	62	57	\$4,275	\$1,275	70.2%	\$265,050	\$79,050
M7GB	MISC FIN OTTER 60 - LT 90 STW	23	43	\$3,225	\$225	93.0%	\$74,175	\$5,175
M7HB	MISC FIN OTTER 90 - 125 STW	98.2	86	\$6,450	\$3,450	46.5%	\$633,390	\$338,790
M7IB	MISC FIN OTTER GT 125 STW	129.2	177	\$13,275	\$10,275	22.6%	\$1,715,130	\$1,327,530
M7GG	MISC FIN OTTER 60 - LT 90 GOA	7.6	63	\$4,725	\$1,725	63.5%	\$35,910	\$13,110
M7HG	MISC FIN OTTER 90 - 125 GOA	5.4	52	\$3,900	\$900	76.9%	\$21,060	\$4,860
M7IG	MISC FIN OTTER GT 125 GOA	1	60	\$4,500	\$1,500	66.7%	\$4,500	\$1,500
T91Q	TANNER POT GE 60 BER SEA	85.4	91	\$6,825	\$3,825	44.0%	\$582,855	\$326,655
T91QB	TANNER POT GE 60 BER SEA BBEDC	4	47	\$3,525	\$525	85.1%	\$14,100	\$2,100
T91QC	TANNER POT GE 60 BER SEA CBSFA	3.2	58	\$4,350	\$1,350	69.0%	\$13,920	\$4,320
T91QD	TANNER POT GE 60 BER SEA CVRF	2.4	70	\$5,250	\$2,250	57.1%	\$12,600	\$5,400
T91QE	TANNER POT GE 60 BER SEA NSEDC	2.6	53	\$3,975	\$975	75.5%	\$10,335	\$2,535
T91QF	TANNER POT GE 60 BER SEA YDFDA	4	45	\$3,375	\$375	88.9%	\$13,500	\$1,500

Each one of these permit types has a lower fee due to the fee ceiling. The largest increase in permit fees revenue foregone is from the Statewide Miscellaneous Finfish Otter trawl permits, where permit fees would otherwise be \$13,225.

³ Number of estimated permits is based on a three-year weighted average number of permit renewals. These numbers are rounded for display in Tables 1 and 2.

The current estimated 2016 permit revenue is \$6,892,154. Estimated permit revenue without a fee ceiling would have been \$9,089,384. Because of the maximum fee, there is an estimated permit revenue loss of \$2,197,230. The majority (60.4%) of this foregone revenue comes from the highest fee class.

Table 3 displays how revenue accrual would change at different fee ceilings. Calculated revenue is the amount of estimated revenue from fees if the fee ceiling is at least at this fee class. Previous Revenue is the amount of estimated revenue with a \$3,000 fee ceiling, and Revenue Difference is the difference between the two values. The Total Revenue Difference column computes the cumulative additional estimated revenue at alternate fee ceilings.

Table 3. Estimated Revenue at Alternate Maximum Fees

Fee Class	Higher Fee	Total Permits	Calculated Revenue	Previous Revenue	Revenue Difference	Cumulative Revenue Difference
43	\$3,225	26	\$83,850	\$78,000	\$5,850	\$5,850
45	\$3,375	4	\$13,500	\$12,000	\$1,500	\$7,350
46	\$3,450	65.6	\$226,320	\$196,800	\$29,520	\$36,870
47	\$3,525	4	\$14,100	\$12,000	\$2,100	\$38,970
48	\$3,600	1	\$3,600	\$3,000	\$600	\$39,570
52	\$3,900	7.4	\$28,860	\$22,200	\$6,660	\$46,230
53	\$3,975	2.6	\$10,335	\$7,800	\$2,535	\$48,765
57	\$4,275	62	\$265,050	\$186,000	\$79,050	\$127,815
58	\$4,350	3.2	\$13,920	\$9,600	\$4,320	\$132,135
60	\$4,500	1	\$4,500	\$3,000	\$1,500	\$133,635
61	\$4,575	2	\$9,150	\$6,000	\$3,150	\$136,785
63	\$4,725	7.6	\$35,910	\$22,800	\$13,110	\$149,895
70	\$5,250	2.4	\$12,600	\$7,200	\$5,400	\$155,295
86	\$6,450	98.2	\$633,390	\$294,600	\$338,790	\$494,085
91	\$6,825	85.4	\$582,855	\$256,200	\$326,655	\$820,740
136	\$10,200	6.8	\$69,360	\$20,400	\$48,960	\$869,700
177	\$13,275	129.2	\$1,715,130	\$387,600	\$1,327,530	\$2,197,230
Total		508.4	\$3,722,430	\$1,525,200	\$2,197,230	

The estimated 2016 permits by residency is outlined in Table 4. Included in these figures is the percent of permits renewed by Alaska residents and nonresidents, as well as the estimated foregone revenue by these two classes of individuals.

Table 4. Alaska Resident vs. Nonresident

	Alaska Resident	Nonresident
Estimated Permit Renewals	17.2%	82.8%
Estimated Foregone Revenue	11.8%	88.2%

Note that the estimate of foregone revenue from nonresidents is a higher percentage than the estimate of nonresident permit renewals. This is due to the fact that there is a higher proportion of nonresident permits in the higher fee classes.



THE STATE
of **ALASKA**
GOVERNOR BILL WALKER

Department of Revenue

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Juneau, Alaska 99811-0400
Main: 907.465.2300
Fax: 907.465.2389

March 21, 2016

The Honorable Louise Stutes
Alaska State Representative
Chair, House Fisheries Committee
State Capitol Room 416
Juneau, AK 99801

Dear Representative Stutes:

The purpose of this letter is to provide you with responses to the questions asked of the Department of Revenue and the Department of Fish & Game during our presentation to the House Fisheries Committee on March 8, 2016. Please see questions in italics and our responses immediately below the questions.

- 1. Please provide a brief outline of the process a fish taxpayer goes through to file their return.*

Please see the attached walkthrough of a Fisheries Business Tax return for a floating processor. Note that for a Fishery Resource Landing Tax return, prices are determined by the Statewide Average Price list rather than actual unprocessed value reported on the tax return.

For clarification, here are some differences between the information required for DOR's tax returns and DF&G's Commercial Operator Annual Report (COAR):

- COAR requires an area of harvest—for example, Upper Cook Inlet, Bristol Bay, or Juneau/Haines. The tax return requires a processing location code, not an area of harvest.
- COAR asks for the type of gear used to harvest the fish, which DOR does not. As a result, COAR may require several rows of data per species where the tax return requires only one row.
- COAR requires commercial operators to report finished fisheries products as well as unprocessed fish, while DOR only requires reporting unprocessed fish.
- COAR does not require reporting bonuses, although there is a box to check if the total amount paid to fishermen is not final by the April 1 due date. DOR requires reporting bonuses.

We also wish to clarify that the Department of Revenue administers the fish tax program, and therefore Department of Fish & Game officials do not necessarily have technical knowledge of it.

- 2. What are the species with a discrepancy between the Statewide Average Price (based on COAR data) and the value of the fish reported by other sources?*

The Statewide Average Price (SWAP) is used as the basis for the Fishery Resource Landing Tax. It is supposed to represent an ex-vessel price for unprocessed fish. The Department of Fish & Game has identified six species of fish where the existing data chronically underrepresent ex-vessel prices: Atka mackerel, Alaska plaice, Greenland turbot, flathead sole, rock sole, and

yellowfin sole. Price data for these species is scarce because the fish are largely taken by catcher-processor vessels. Ex-vessel sales of the species are rare and may not represent the actual average unprocessed value of the fish.

The attached table provides an estimate of the impact on revenues from the Fishery Resource Landing Tax if SWAP prices were to more closely reflect a true ex-vessel value. In the table, the 2014 SWAP is compared with a more accurate estimated price, and the change in tax liability for the six species is shown.

3. *How much revenue does the charter sector contribute to the State of Alaska for the amount of salmon and halibut the charter sector catches? How much would be generated if the same quantity of salmon and halibut were caught by the commercial sector?*

In response to the first part of the question (revenue from the charter sector):

The Department of Revenue cannot precisely estimate revenue contributed by the "charter sector." There is no specific tax on sport fishing charters, and it would be impractical to apply the Fisheries Business Tax to sport fish, because the FBT is based on the commercial value of a fish and sport-harvested fish cannot be sold commercially.

Sport fishermen who use charter operations contribute revenue to the State of Alaska in several ways. Most people who use a sport-fishing charter must purchase an Alaska fishing license. In 2015, the revenue from sport fishing licenses was \$16 million. The Department of Revenue and the Department of Fish & Game do not currently have data on fishing license holders who go on charter boats and who do not.

Sport fishermen pay taxes on various equipment to help support fish management. The federal government collects these taxes and distributes them to the states through the Dingell-Johnson Fund. The state of Alaska received \$17.3 million from the Dingell-Johnson Fund in 2015, and has received between \$17 and \$20 million every year since 2007. A list of items taxed is attached (please see page 8 for the section on the Sport Fish Restoration Program). The Dingell-Johnson Fund money goes directly to the Division of Sport Fish, and these funds together with the above-mentioned fishing license fees cover about 65% of that division's budget.

It should be noted that charter fishing businesses pay corporate income taxes and business license fees, as do commercial fishing operations. The income of a charter fishing business is not based on the size or value of the fish, but normally on the number of fishing days sold to anglers. That income is taxed just like any other business.

In response to the second part of the question (a hypothetical catch by the commercial sector):

Neither the Department of Revenue nor the Department of Fish & Game has complete data on the size of fish harvested through charter operations. The following paragraphs explain the numerous disclaimers on any attempt to estimate the size of charter salmon and halibut harvests.

For halibut, DF&G does not produce a statewide estimate of the harvest in pounds. However, the number of charter halibut harvested is available from log books. In International Pacific Halibut Commission (IPHC) Regulatory Areas 2C (Southeast Alaska to a northern boundary at Cape Spencer) and 3A (Cape Spencer to the west end of Kodiak Island), DF&G can estimate the average weight from length data on harvested fish that they obtain during the primary summer months in the major ports. In the remainder of the state, IPHC Areas 3B and 4, DF&G does not sample the harvest to estimate average size. For stock assessment purposes, the IPHC typically

applies the average weight for Kodiak to Areas 3B and 4 to estimate total harvest in pounds. It is unknown whether the Kodiak estimates of average weight are appropriate for western areas.

Here are DF&G estimates of halibut caught by charters, by IPHC area in 2014. These estimates are subject to the above caveats, specifically that average weight per fish is a rough estimate.

Area	No. Fish	Yield (lb)
2C	65,036	783,342
3A	174,351	2,034,455
3B & 4	88	1,246
Statewide	239,475	2,819,043

These estimates for 2014 are in pounds **net weight (headed and gutted)**, which is the standard weight unit used for commercial, recreational, and subsistence halibut. These are the estimates of harvest by charter clients, and exclude estimated mortality of released fish.

For salmon, DF&G does not produce an estimate of the harvest in pounds for any area of the state. The only figures available for saltwater charter anglers are the number of fish harvested. Salmon are not normally measured or weighed and DF&G bases their management practices on the number of fish, not the size. Attempts to estimate the number of pounds of salmon based on the number of fish and an "average size" for each species will be inherently unreliable, because the average size of fish varies widely depending on the area and time in which they are caught.

Here are DF&G log book reports of number of salmon caught by saltwater charter anglers in 2014:

- 61,325 large Chinook salmon (28" or longer)
- 2,741 small Chinook salmon (under 28")
- 237,666 coho salmon
- 2,001 sockeye salmon

These numbers are also available on page 18 of the log book report located at <http://www.adfg.alaska.gov/FedAidPDFs/FDS16-02.pdf>.

Here are DF&G estimates of the average weights of **commercially** caught salmon in 2014. These may be completely inaccurate for sport-caught salmon which come from different parts of the state.

- Chinook: 12.06 pounds
- Sockeye: 5.60 pounds
- Coho: 7.14 pounds

These numbers can be found at <http://www.adfg.alaska.gov/index.cfm?adfg=CommercialByFisherySalmon.exvesselquery>.

Even if the state could overcome the obstacles mentioned above and accurately report the weight of charter harvests, DOR and DF&G professionals do not believe that would lead to a reasonable answer for the question "how much revenue would the state get from the same amount of fish caught by the commercial sector?"

The Fisheries Business Tax is not based directly on the weight of fish harvested, but on the commercial ex-vessel value. Charter-harvested fish, of course, have no ex-vessel value. The

market for commercial fish is based on the supply and demand of harvested fish, whereas the market for charter fishing is based on public desire to sport fish for a variety of reasons, not just the size of the fish harvested.

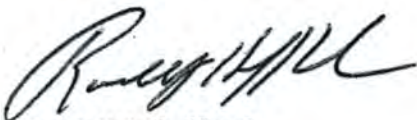
It would not be accurate to assume that if these fish were all suddenly caught by commercial operations instead of sport fishermen, they would have the same ex-vessel value as other commercially caught fish of the same species. One reason is because, as mentioned above, sport and commercial fish are caught in different areas and may have different average sizes. Commercial fishermen are often paid more per pound for larger than smaller fish. Therefore, any difference in the number of pounds per fish could lead to an additional difference in the hypothetical price per pound. Since the state lacks complete data on the weight of charter sport-harvested fish, this difference would skew the "commercial value" estimate. Another reason is because if the fish were caught by commercial operations instead of charters, they would be caught in different areas and at different stages in their life cycles.

Ultimately, multiplying rough estimates of charter harvest size by speculative ex-vessel prices does not result in a meaningful number. It does not represent the "true" commercial value of charter harvests—which could only be determined if those fish were actually sold on the market—nor does it represent the value of those same fish if they had been caught elsewhere by commercial operations. Nevertheless, DOR has provided data that the Fisheries Committee could use to create an estimate based on the committee's own preferred assumptions, if desired.

A final note is that the Department of Fish & Game uses fish monitoring data for management purposes only. Any attempt to use fish monitoring data for taxation purposes would likely increase public scrutiny and demand for improved accuracy and precision beyond what DF&G can currently afford to provide. This would necessitate increases in the DF&G budget that would partially offset any revenue gains.

I hope you find this information to be useful. Please do not hesitate to contact me if you have further questions.

Sincerely,



Randall J. Hoffbeck
Commissioner

Attachments: Fisheries Business Tax return walkthrough; SWAP estimates for 6 species; List of Items Taxed to Support Wildlife and Sport Fish Restoration

Filing a Fisheries Business Tax Return in Revenue Online

By Michael Kazmac

March 15, 2016

Enrolling in our new system Revenue Online allows the taxpayer to file tax returns electronically. After a short adjustment period the new program should make filing returns faster with greater accuracy. A taxpayer has to provide a considerable amount of information to file a complete Fisheries Business tax return. This presentation highlights the reporting requirements:

In this example, the taxpayer is filing its 2016 tax return, which is due March 31, 2017. To start the process of filing a Fisheries Business tax return for a floating processor (FP) through Revenue Online:

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Menu **ATT** Log Off 1: Introduction 2: Activity 3: Activity

Home
Back
Help

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Data: mdkazmac
RunDate: 31-Mar-2017

Navigation **ATT**
My Accounts
Fish Business Tax
Fisheries Business Tax Return -
December 31, 2016

Given your endorsement type, an activity type may already be pre-selected for you. You may select other activity types if needed.

- Floating Facility
- Shore-based Salmon Cannery
- Shore-based Facility
- Direct Marketer

Cancel Save and Continue Previous Next

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The taxpayer is prompted to choose the endorsement type (license type). After clicking "next":

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Menu Log Off 1. Introduction 2. Activity 3. Activity 4. Schedule Selection

Home
 Back
 Help

AKT
 ATT

Data: mdkazmac
 RunDate: 31-Mar-2017

Navigation
 ATT

My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

Given your endorsement type, some schedules may be pre-selected for you. You may select any other schedules if you need to.

	Established ⓘ	Developing ⓘ
ⓘ Schedule 1 - Caught and Processed	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ⓘ Schedule 2 - Purchased and Processed	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ⓘ Schedule 3 - Transported Unprocessed	<input type="checkbox"/>	<input type="checkbox"/>
ⓘ Schedule 4 - Custom Processed by Others	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ⓘ Schedule 5 - Custom Processed (Unlicensed)	<input type="checkbox"/>	<input type="checkbox"/>

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The taxpayer chooses one or more of the five schedules of the return by checking the appropriate boxes. FPs can engage in all the activities described in the 5 different schedules.

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Menu Log Off
 ATT
 Home Back Help
 AKT ATT
 Data: mdkazmac
 RunDate: 31-Mar-2017
 Navigation ATT
 My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

1. Introduction 2. Activity 3. Activity 4. Schedule Selection 5. Schedule 1 - Caught and Processed

This schedule must be completed for all fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats under lease or other agreement.

Floating Facility
 Established 0.00

1 - 3 of 3 Show Errors				
	Species	Pounds	Value	Processing location code
	110 - Cod, Pacific (Gray)	850,000	225,000.00	6103 - City of King Cove
	270 - Pollock, Walleye	1,500,000	350,000.00	6401 - City of Akutan
	440 - Salmon, Pink	1,200,000	300,000.00	4601 - City of Cordova
3 Rows		3,550,000	875,000.00	

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The FP fills out Schedule 1-Caught and Processed. The FP includes species, pounds, value (exvessel or value in the round), and processing location code (the basis which Alaska shares Fisheries Business revenue with municipalities).

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Alaska Department of Revenue - Tax Division
Revenue Online

Menu Log Off
 ATT

Home
 Back
 Help

AKT
 ATT

Data: mdkazmac
 RunDate: 31-Mar-2017

Navigation
 ATT

My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

Activity > 3. Activity > 4. Schedule Selection > 5. Schedule 1 - Caught and Processed > 6. Schedule 2 - Purchased and Processed

This schedule must be completed for all established fisheries resources that your company purchased and processed.

Floating Facility

Established

1 - 1 of 1 Show Errors

Species	Pounds	Value	Processing location code
450 - Salmon, Chum	4,600,000	1,200,000.00	1101 - City of Ketchikan
	4,600,000	1,200,000.00	

OK Cancel

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The FP fills out Schedule 2- Purchased and Processed. FPs can buy fisheries resources from other fishermen as well as process their own catch.

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Alaska Department of Revenue - Tax Division
Revenue Online

Menu Log Off
ATT

Home
 Back
 Help

AKT
ATT

Data: mdkazmac
 RunDate: 31-Mar-2017

Navigation
ATT

My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

5. Schedule 1 - Caught and Processed 6. Schedule 2 - Purchased and Processed 7. Schedule 4 - Custom Processed by Others

This schedule must be completed for all established and developing fisheries resources that your company had custom processed by another licensed fisheries business.

	Floating Facility	Shore-based Salmon Cannery	Shore-based Facility & DM License Holder
Established	0.00	0.00	0.00

1 - 1 of 1 Show Errors

Lic #	Processor's name	Species	Pounds	Value	Processing location code
7599	Ocean Canning	420 - Salmon, Sock	1,100,000	400,000.00	1507 - City and Borough of Wrangell
			1,100,000	400,000.00	

OK Cancel

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The FP fills out Schedule 4- Custom Processed by Others. The FP can also have custom processing performed on its behalf. Here, the FP reports retaining ownership of 1.1 million pounds of sockeye as it is being canned by another processor.

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Menu **ATT** Log Off
 Home
 Back
 Help

AKT **ATT**
 Data: mdkazmac
 RunDate: 31-Mar-2017

Navigation **ATT**
 My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

Caught and Processed 6. Schedule 2 - Purchased and Processed 7. Schedule 4 - Custom Processed by Others 8. Part Summary

Part 1: Established	Floating Facility	Shore-based salmon cannery	Shore-based facility and DM license holder
1E Caught and processed	875,000.00	0.00	0.00
2E Purchased and processed	1,200,000.00	0.00	0.00
3E Transported unprocessed	0.00	0.00	0.00
4E Custom processed by others	0.00	400,000.00	0.00
5E Custom processed (unlicensed)	0.00	0.00	0.00
Total Value of Schedules 1E - 5E.	2,075,000.00	400,000.00	0.00

Part 2: Developing	Floating Facility	Shore-based salmon cannery	Shore-based facility and DM license holder
1D Caught and processed	0.00		0.00
2D Purchased and processed	0.00		0.00
3D Transported unprocessed	0.00		0.00
4D Custom processed by others	0.00		0.00
5D Custom processed (unlicensed)	0.00		0.00
Total Value of Schedules 1D - 5D	0.00		0.00

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After completing the schedules, the FP sees the summary of total values for each section of the schedules.

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Menu Log Off ATT
 Home Back Help
 AKT ATT
 Data: mdkazmac
 RunDate: 31-Mar-2017
 Navigation ATT
 My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

Schedule 2 - Purchased and Processed > 7. Schedule 4 - Custom Processed by Others > 8. Part Summary > 9. Tax Calculation Summary

Total Tax Liability Calculation

Total Established Tax	121,750.00	Details
Total Developing Tax	0.00	Details
Total Tax Liability Before Credits	121,750.00	

Established Tax Details [Close] [Help] [Refresh]

Established Tax Calculation	Floating Facility	Shore-based salmon cannery	Shore-based facility and DM license holder
Total Value of Schedules 1E - 5E.	2,075,000.00	400,000.00	0.00
Tax Rate	0.05	0.045	0.03
Tax. Multiply column total by tax rate.	103,750.00	18,000.00	0.00

OK Cancel

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Next, the FP has the option to see the gross Fisheries Business tax calculation broken down by tax rate (Floating facility 5%; Salmon cannery 4.5%).

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Alaska Department of Revenue - Tax Division
Revenue Online

Menu Log Off Selection 5. Schedule 2 - Purchased and Processed 6. Part Summary 7. Tax Calculation Summary 8. Custom Processing

ATT
Home
Back
Help

AKT
ATT

Data: mdkazmac
RunDate: 31-Mar-2017

Navigation
ATT

My Accounts
Fish Business Tax
Fisheries Business Tax Return -
December 31, 2016

Did you custom process resources for another licensed fisheries business?

Yes No

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After the tax calculation summary, the FP must report any custom processing activity for another fisheries business license holder.



Menu **ATT** Log Off

Home
Back
Help

AKT
ATT

Data: mdkazmac
RunDate: 31-Mar-2017

Navigation
ATT

My Accounts
Fish Business Tax
Fisheries Business Tax Return -
December 31, 2016

5. Part Summary > 6. Part Summary > 7. Tax Calculation Summary > 8. Custom Processing > **9. Schedule 6 - Custom Processor Information**

This schedule must be completed for fisheries resources that your company processed for other licensed fisheries businesses. Please provide the information below for each licensed fisheries business for whom you did custom processing during the year.

1 - 1 of 1		Show Errors		
	Lic #	Fisheries business name	Species	Pounds
	9995	Salmon, Inc.	440 - Salmon, Pink	20,000
				20,000

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The FP fills out Schedule 6- Custom Processor Information. Here the FP reports all processing performed on behalf of other fisheries businesses. Reporting this activity is mandatory. The department does periodic compliance projects to ensure these resources are subject to tax.

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Tax Division
Alaska Department of Revenue - Tax Division
Revenue Online

Menu Log Off
ATT
Home
Back
Help

AKT
ATT
Data: mdkazmac
RunDate: 31-Mar-2017

Navigation
ATT
My Accounts
Fish Business Tax
Fisheries Business Tax Return -
December 31, 2016

7. Tax Calculation Summary 8. Custom Processing 9. Schedule 6 - Custom Processor Information 10. Selling Unprocessed

Did you sell fisheries resources unprocessed in Alaska?

Yes No

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Next the FP must report any unprocessed resources it sold without processing within Alaska.

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Alaska Department of Revenue - Tax Division
Revenue Online

Menu Log Off Schedule 6 - Custom Processor Information 10. Selling Unprocessed 11. Schedule 7 - Sold Unprocessed in Alaska or Under Exclusion

Home
 Back
 Help

AKT
 ATT

Data: mdkazmac
 RunDate: 31-Mar-2017

Navigation
 ATT

My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

This schedule must be completed for all established and developing fisheries resources caught and sold headed and/or frozen by fishermen qualifying for the tax exclusion under AS 43.75.017, as well as for unprocessed fisheries resources sold in Alaska by your company.

1 - 1 of 1		Show Errors				
	Lic #	Purchaser name	Purchaser address	.017	Species	Pounds
<input type="checkbox"/>	5555	Halibut, LLC	999 Main St. Juneau, AK	<input checked="" type="checkbox"/>	200 - Halibut	5,000
				<input type="checkbox"/>		5,000

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The FP fills out Schedule 7- Sold Unprocessed in Alaska or Under Exclusion. A resource is Under Exclusion when a fisherman sells unprocessed resource to a licensed processor (AS 43.75.017). In this example, if Halibut, LLC exports the unprocessed halibut out of Alaska or processes it in the state, Halibut, LLC would be subject to the Fisheries Business tax.

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Alaska Department of Revenue - Tax Division
Revenue Online

Menu **ATT** Log Off
 Home
 Back
 Help

AKT
ATT

Data: mdkazmac
 RunDate: 31-Mar-2017

Navigation
ATT

My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

essor Information > 10. Selling Unprocessed > 11. Schedule 7 - Sold Unprocessed in Alaska or Under Exclusion > **12. Credits Selection**

Select the credit types you would like to claim.

- Education Credits
- A.W. "Winn" Brindle Scholarship Credits
- Film Credits
- Product Development Credits or Recapture

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After reporting the sold unprocessed schedule, the FP has the opportunity to claim any tax credits.

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Alaska Department of Revenue - Tax Division
Revenue Online

Menu **ATT** Log Off

Home
 Back
 Help

AKT
ATT

Data: mdkazmac
 RunDate: 31-Mar-2017

Navigation
ATT

My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

11. Schedule 7 - Sold Unprocessed in Alaska or Under Exclusion 12. Credits Selection 13. Credit Summary 14. Payments

Total payments	0.00
Overpayment carryover from line 8b of previous Alaska Fisheries Business Tax Return	0.00
AMENDED AND BONUS RETURNS ONLY - Taxes previously paid for this year	0.00
Total payments.	0.00

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After the credit section, the FP reports any tax-prepayments or taxes previously paid for the tax year.

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Alaska Department of Revenue - Tax Division
Revenue Online

Processing 11. Selling Unprocessed 12. Credits Selection 13. Credit Summary 14. Payments 15. Return Summary

Menu Log Off
ATT

Home
 Back
 Help

AKT
ATT

Data: mdkazmac
 RunDate: 31-Mar-2017

Navigation
ATT

My Accounts
 Fish Business Tax
 Fisheries Business Tax Return -
 December 31, 2016

Tax Liability		
1a. Established. Enter Amount from Part 1, line 8	121,750.00	Part 1: Established
1b. Developing. Enter amount from Part 2, line 8	0.00	Part 2: Developing
1c. Total tax liability. Add lines 1a and 1b	121,750.00	
Credits		
2a. A.W. "Winn" Brindle credit. Schedule WB, line 6	0.00	
2b. Alaska Education Credit. Schedule EC, line 9	0.00	
2c. Product Developing credit from Schedule PD	0.00	
2d. Film Production Credit (attach certificate)	0.00	
2e. Total Credits. Add lines 2a through 2d.	0.00	
Total Liability		
3. Net fisheries business tax. Subtract line 2e from 1c	121,750.00	
4. Production Development credit recapture from Schedule PD	0.00	
5. Total liability. Add lines 3 & 4 (Reported)	121,750.00	
Payment		
6. Total payments from part 3, line 12	0.00	Part 3: Payments
Amount Due		
7. If line 6 is less than or equal to line 5, subtract line 6 from line 5	121,750.00	
Overpayment		
8. If line 6 is greater than line 5, subtract line 6 from line 5	0.00	

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And this is the summary page at the end of the filing. Taxpayers have the opportunity to review all sections of the return before filing the return and remitting the tax.

**Summary of Revenue Changes from the Fishery Resource Landing Tax:
Difference Between the Published SWAP and an Alternate Estimated
Price for Select Species**

Species	2014 SWAP	Alternate Estimated Price	Estimated Revenue Change
Atka mackerel	\$ 0.10	\$ 0.36	\$ 537,323
Yellowfin sole	\$ 0.02	\$ 0.13	\$ 950,293
Alaska plaice	\$ 0.07	\$ 0.13	\$ 45,237
Flathead sole	\$ 0.13	\$ 0.18	\$ 36,823
Rock sole	\$ 0.22	\$ 0.15	- \$ 182,458
Greenland turbot	\$ 0.02	\$ 0.47	\$ 35,628

U.S. Fish & Wildlife Service

Items Taxed to Support Wildlife and Sport Fish Restoration in America



SERIES 2006

Manufacturers, producers and importers pay an excise tax on shooting, archery, and angling equipment. Recreational boaters also contribute with fuel and electric motor taxes. The U.S. Fish and Wildlife Service administers the Wildlife and Sport Fish Restoration Programs and distributes funds to State fish and wildlife resource agencies. Each year, millions of dollars are dedicated to fish and wildlife restoration and enhancement projects across the country.

Since implementation, more than \$13 billion have been collected, distributed, and matched with funds from State agencies. Projects focus on fish and wildlife management, species and habitat restoration, habitat protection, land acquisition, scientific study, population monitoring, hunter and aquatic education, and access for hunting, fishing and boating.

Cycle of Success

Public Benefits =
Opportunities,
Choices &
Recreation

Industry
Benefits = Sales,
Growth &
Conservation

State Fish and Wildlife
Agencies
Fund Projects

Grant Funds allocated to
State Resource Agencies

Hunters, Shooters,
Anglers & Boaters
Purchase Equipment
and Fuels

Manufacturers Pay
Excise Taxes &
Custom Duties on
Sales

Tax Collections
TTB - Firearms/Ammunition
IRS - Archery/Fishing
Equipment and Fuels
CBP - Import Duties

Deposited into Wildlife
Restoration Account and
Sport Fish Restoration &
Boating Trust Fund

U.S. Fish & Wildlife
Service



*Arms and
Ammunition*

Wildlife Restoration Program

Federal Firearms and Ammunition Excise Tax (FAET) is imposed on the sale or business use of the following articles by the manufacturer, producer or importer thereof at the following rates:



Photo/USFWS

■ Handguns (10%)

1. Pistols
2. Revolvers

■ Other Firearms (11%)

Includes any portable weapons, such as:

1. Rifles
2. Carbines
3. Machine guns
4. Shotguns
5. Fowling pieces



Photo/USFWS

■ Portable weapons that use matchlock, flintlock, percussion cap ignition system, or black powder firearms

6. Antique firearms

■ Shells and Cartridges (11%)
(Ammunition)

In addition, FAET is imposed on the following:



Photo/Indiana
Department of Natural
Resources

■ Firearms Parts or Accessories;
The sales of completed firearms, pistols, revolvers, shells and cartridges and the sale of such articles that, **although in knockdown condition**, are complete as to all component parts.



Photo/Missouri
Department of
Conservation©

■ **Reloaders;**

A person who reloads used shell or cartridge cases if such reloaded shells or cartridges are sold by the reloader. However, if the reloader (in return for a fee and expenses) reloads casings of shells or cartridges with the identical casings provided by the customer to that customer no FAET attaches. The customer in this situation could be liable for FAET depending on what the customer does with the reloaded shells or cartridges (sells or puts to personal use).

■ **Gunsmiths**

Gunsmiths should contact TTB to determine whether or not their specific activities are taxable or non-taxable. In general, two events must occur for the FAET to apply to the alteration or modification of any firearm:

1. An act of manufacture involving firearm must occur.
2. The person who is responsible for the act of manufacture must sell the firearm or use it for a business use.



Photo/USFWS

To be considered an “act of manufacture,” alterations must materially change a firearm so that a different article results. Modifications to a firearm that significantly change the function of a firearm also amount to manufacture.

Source: Alcohol and Tobacco Tax and Trade Bureau (TTB). This listing represents the majority of items taxed.

Bows and Arrows



Photo/USFWS

Archery equipment is taxed at 11% of sales price and includes:

- Points, tips and broadheads
- Arrow holders (all items to be affixed to a bow to hold an arrow in ready position)
- Arrow plates (whether fixed, adjustable, spring loaded, etc.)
- Arrow rests (whether bow shelf or auxiliary type)



Photo/NEBRASKAland Magazine/Nebraska Game and Parks Commission

- Quivers designed to provide ready access to taxable arrows during the time the archer is engaged in target shooting, hunting, fishing, regardless of material from which constructed (including bow quivers for attaching to bows and ground quivers)
- Bows – draw weight 30 pounds or more, including laminated, composite bows, solid glass, wood, steel, etc, bows and crossbows

1. Bow parts and accessories including:
2. Bow handles, handle sections, bow levels, bow limbs
3. Bow saddles (including interchangeable or replaceable bow grips)
4. Bow sights and bow sight extensions (including parts and attachments therefore)
5. Bow silencing pads
6. Bow wrist slings
7. Bow stabilizers (for all attachments and weights for use on bows to effect stabilization, counterbalancing, modification of weight distribution)



Photo/NEBRASKAland Magazine/Nebraska Game and Parks Commission



Photo/USFWS



Photo/NEBRASKAland Magazine/Nebraska Game and Parks Commission

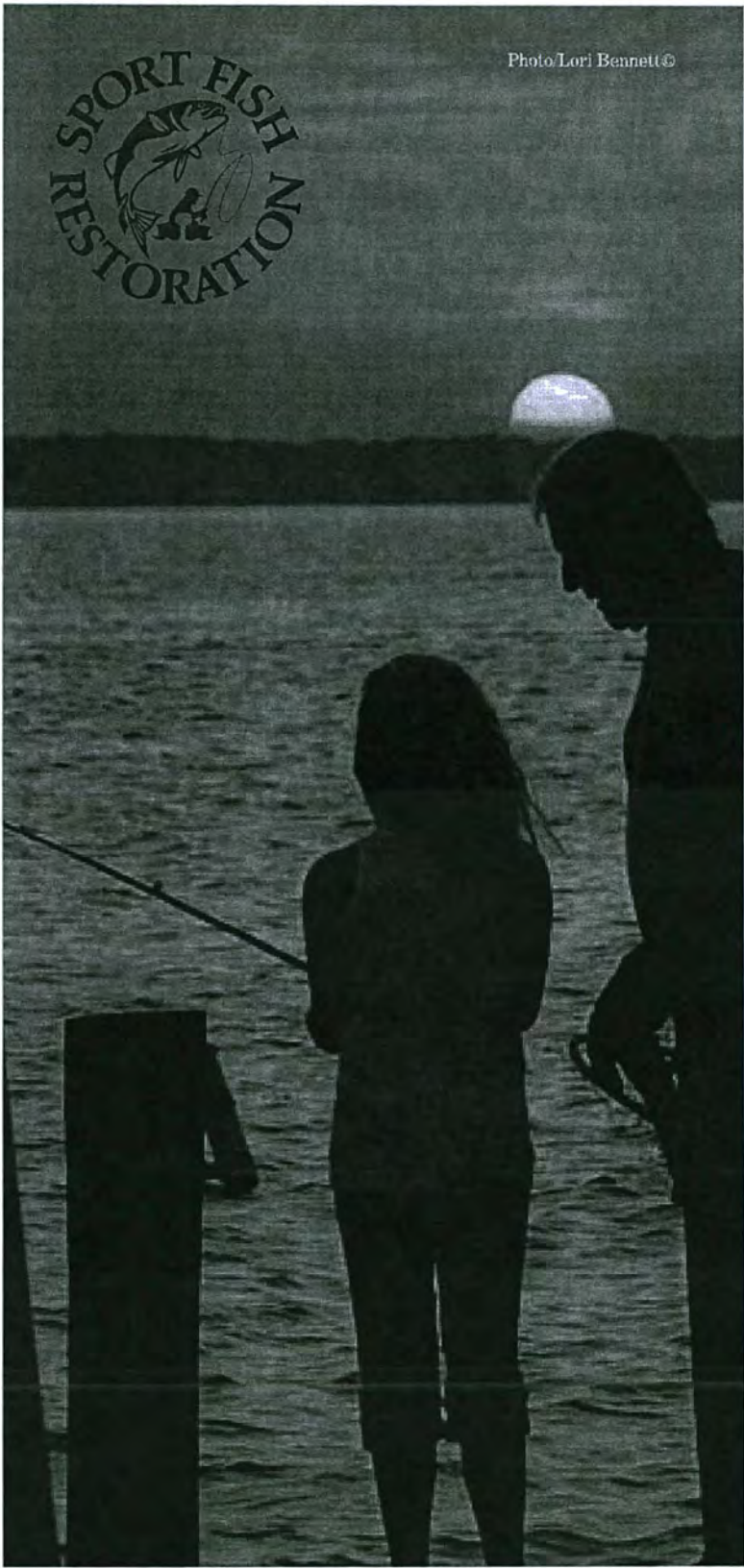


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8. Bowstrings
9. Draw stops
10. Finger protectors attached to bowstring
11. Grip formers
12. Kisser buttons (all items attached to bowstring to establish consistent anchor point)
13. Nocking points (all items attached to bowstring to establish arrow positioning)
14. Bowstring silencers
15. Bow tip protectors
16. Brush buttons
17. Cable guards and slides
18. Camouflaged bow covers (slip-over cloth, self adhesive tape type, etc)
19. Draw checks (spring loaded clickers, mirrors, or any other device attached to bow or string to insure consistent draw length)
20. Release draw bars
21. String peeps (all items attached to bowstring for use in sighting)

Arrows-Beginning 3/1/2005 the tax on arrow components was changed to tax on arrow shafts whether in a finished or unfinished form. This tax is based on a set amount per shaft regardless of the price for which it is sold and is adjusted for inflation. For periods after 1/1/09 this amount is 45 cents per shaft. The rate is adjusted Jan 1 of each year.

Source: Internal Revenue Service (IRS). This listing represents the majority of items taxed.



*Sport Fishing
Equipment*



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org©



Photo/NEBRASKAland
Magazine/Nebraska Game
and Parks Commission



Photo/USFWS

Sport Fish Restoration Program

Sport fishing equipment is taxed at 10% of the sales price and includes:

■ Fishing rods and poles (maximum tax of \$10) and component parts, including;

1. Rod handle
2. Guide
3. Reel seat
4. Blank rod
5. Tip-top
6. Ferrule

■ Fishing reels:

1. Fly fishing reels
2. Reels or spools designed for use in ice fishing
3. Reels or spools employed for dispensing and retrieving line attached to arrows and spears used in fishing

■ Fly fishing lines and other fishing lines not over 130 pounds test

■ Fishing spears, spear guns, and spear tips

■ Items of terminal tackle including:

1. Leaders including swivels and snaps
2. Artificial lures including plugs, spoons, jigs, feathers, spinners, soft-plastic lures, and spear fishing decoys
3. Artificial baits
4. Artificial flies
5. Fishing hooks



Photo/Take Me Fishing.org©

6. Bobbers
7. Sinkers
8. Snaps
9. Drayles
10. Swivels

■ Fishing supplies and accessories including:

1. Fish stringers
2. Creels
3. Tackle and fly boxes (taxed at 3%)
4. Bags, baskets, and other containers designed to hold fish
5. Portable bait containers (minnow buckets, floating cages, and grasshopper cages)
6. Fishing vests
7. Landing nets
8. Gaff hooks including straight or fixed-head gaffs, flying gaffs, and tuna hooks



Photo/USFWS

9. Fishing hook disgorgers
10. Dressing for fishing lines or artificial flies



Photo/NEBRASKAland Magazine/
Nebraska Game and Parks
Commission



Photo/Take Me Fishing.org©

- Fishing tip-ups and tilts including the following components:

1. Spool on a spindle
2. Spring mounted flag on opposite ends of a vertical pole or arm with cross members to support the pole or arm over ice

- Fishing rod belts (gimbal belt)

- Fishing rod-holders

- Fishing harnesses (fighting chair harness)

- Fish fighting chairs (permanent or removable in boats)

- Fishing outriggers

- Fishing downriggers

- Resale of certain fishing equipment



Photo/USFWS

Electric Outboard Boat Motors

- A tax of 3% of the sale price is imposed on:
Electric outboard boat motors

Import Duties

- Import duties of 1% to 3% are imposed on boat hulls, inflatable boats, sailboats, motorboats, rowboats, yachts, and inflatable rafts. Import duties of to 3.7% 9.2% are imposed on fishing rods, fish hooks, line fishing tackle; landing nets, butterfly nets and similar nets.

Motorboat and Small Engine Fuel

- A tax is imposed on motorboat fuel and small engine fuel.

Source: Internal Revenue Service (IRS). This listing represents the majority of items taxed.



Photo/NEBRASKAland Magazine/Nebraska Game and Parks Commission

U.S. Fish and Wildlife Service
Wildlife and Sport Fish Restoration Program
4401 N. Fairfax Drive, Suite 4020
Arlington, VA 22203
703/358-2156

<http://www.fws.gov>
<http://wsfrprograms.fws.gov/>

January 2011



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manufacturers,
producers, and
importers of sporting
goods for keeping our
outdoor tradition alive!*

BoatsCFECPermits

ADFG	VESSEL NAME	LENGTH	HOME PORT	OWNER	CITY	STATE	PMT1	PMT2	PMT3	PMT4	No. PMT1	No. PMT2	No. PMT3	No. PMT4
1	00006	PROGRESS	114	NEWPORT	ICICLE SEAFOODS INC	SEATTLE	WA	M 7IB						2
2	00007	PACIFIC MARINER	126	SEATTLE	PAC MARINER LLC	SEATTLE	WA	K 91T	T 91Q			1		1
3	00008	VIKING	135	SEATTLE	VIKING LP	SEATTLE	WA	M 7IB	T 91Q			2		1
4	00012	STAR FISH	123	SEATTLE	FV STARFISH LLC	EDMONDS	WA	M 7HB	T 91Q			1		1
5	00029	ANITA J	130	ANCHORAGE	EVENING STAR INC/ICICLE	SEATTLE	WA	M 7IB	T 91Q			1		1
6	00030	ROLLO	105	SEATTLE	NYHAMMER ENTERPRISES INC	SHORELINE	WA	K 91T	T 91Q			1		1
7	00032	OCEAN LEADER	120	SEATTLE	EMMONAK LEADER LLC	SEATTLE	WA	M 7HB	T 91Q			1		1
8	00033	PACIFIC FURY	110	SEATTLE	FURY GROUP INC	SEATTLE	WA	M 7HB	T 91Q			2		1
9	00037	ATLANTICO	98	KODIAK	ATLANTA CORP	KODIAK	AK	K 91T	T 91Q			1		1
10	00039	AMERICAN EAGLE	118	SEATTLE	EVENING STAR INC/ICICLE	SEATTLE	WA	M 7HB	T 91Q			1		1
11	00045	ALYESKA	112	NEAH BAY	WA ATCH INC	NEAH BAY	WA	M 7HB	T 91Q			1		1
12	00046	ROYAL ATLANTIC	124	SEATTLE	ROYAL ATLANTIC LLC	SEATTLE	WA	M 7HB	T 91Q			2		1
13	00047	PACIFIC VIKING	130	SEATTLE	ROYAL VIKING INC/AK SUPPORT	SEATTLE	WA	M 7IB	T 91Q			1		1
14	00052	BERING SEA	114	SEATTLE	SNUG HARBOR MARINE LLC	KENAI	AK	T 91Q	T 91QD			2		2
15	00055	MARCY J	99	KODIAK	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7HB	T 91QD			1		2
16	00058	PROVIDER	136	JUNEAU	PROVIDER INC	KODIAK	AK	K 91T	T 91Q			1		2
17	00064	CASCADE MARINER	100	SEATTLE	CASCADE MARINER LLC	SEATTLE	WA	K 91T	T 91Q			1		1
18	00077	SEADAWN	124	PORTLAND	FY FISHERIES INC	NEWPORT	OR	M 7HB	T 91Q			2		1
19	00097	OCEAN FURY	124	SEATTLE	FURY GROUP INC	SEATTLE	WA	K 91T	T 91Q			1		1
20	00101	OCEAN HARVESTER	108	SEATTLE	HARVESTER ENT/PUGET SND ACCT	SEATTLE	WA	M 7IB	T 91Q			2		1
21	00103	EARLY DAWN	108	SEATTLE	EARLY DAWN LLC	EDMONDS	WA	K 91O	K 91T	T 91Q		1		1
22	00121	SILVER DOLPHIN	126	SEATTLE	BREKKA STAALE	BOTHELL	WA	K 91T	T 91Q	T 91Q		1		1
23	00200	NORDIC FURY	110	SEATTLE	FURY GROUP INC	SEATTLE	WA	M 7IB	T 91Q	T 91Q		1		1
24	00222	NORDIC MARINER	120	SEATTLE	NORDIC MARINER LLC	SEATTLE	WA	K 91T	T 91Q	T 91QB		1		1
25	00303	POLAR SEA	90	SEATTLE	ARCTIC HUNTER LLC	LAKEWOOD	WA	K 91T	T 91Q	T 91QB		1		1
26	00524	KARIN LYNN	127	SEATTLE	KARIN LYNN FISHERIES	GREENBANK	WA	K 91T	T 91Q	T 91QB		1		1
27	00960	KEVLEEN K	104	SEATTLE	KEVLEEN K VESSEL LLC	EDMONDS	WA	K 91T	T 91Q	T 91QB		1		1
28	00961	NORDIC STAR	123	SEATTLE	FV NORDIC STAR	SEATTLE	WA	M 7HB	T 91Q	T 91QB		2		1
29	00963	WESTERN MARINER	115	SEATTLE	WESTERN MARINER LLC	SEATTLE	WA	K 91T	T 91Q	T 91QB		1		2
30	00965	ADVENTURE	81	PETERSBURG	ADVENTURE LLC	WASILLA	AK	K 91T	T 91Q	T 91QB		1		1
31	00991	PACIFIC SOUNDER	98	SEATTLE	LONE OYSTEIN	MILL CREEK	WA	K 91T	T 91Q	T 91QB		1		2
32	00996	VALIANT	111	SEATTLE	VALIANT FISHERIES LLC	REDMOND	WA	K 91T	T 91Q	T 91QB		1		1
33	01112	ARCTIC WIND	123	SEATTLE	DONA MARTITA LLC	SHORELINE	WA	M 7IB	T 91Q	T 91QB		1		1
34	01119	VAERDAL	110	SEATTLE	ALASKA VAERDAL LLC	SEATTLE	WA	M 7HB	T 91Q	T 91QB		3		1
35	03404	OCEANIC	122	SEATTLE	OCEANIC FISHERIES LLC	SEATTLE	WA	M 7HB	T 91Q	T 91QB		1		1
36	03525	KODIAK	103	KODIAK	JLAX FISHERIES LLC	ISSAQUAH	WA	K 91T	T 91Q	T 91QB		1		1
37	03645	BALLYHOOD	177	JUNEAU	ARCTIC PACKER LLC	ANCHORAGE	AK	T 91Q	T 91QF	T 91QB		1		1
38	03734	ALASKAN	64	KODIAK	STINSON JAY E	KODIAK	AK	M 7GG	M 7HB	T 91QB		1		1
39	04147	BERING STAR	108	SEATTLE	HOSTETLER DERWIN H3	SEATTLE	WA	K 91T	T 91Q	T 91QB		1		1
40	05992	ALEUTIAN NO 1	124	DUTCH HARBOR	ALEUTIAN NO 1 & OWNERS	SEATTLE	WA	K 91O	T 91Q	T 91QB		2		1
41	06151	SEA MAC	81	KODIAK	SEA MAC SEAFOODS LLC	KODIAK	AK	M 7HB	T 91Q	T 91QB		1		1
42	06440	MARK I	99	SEATTLE	MARK I INC	SEATTLE	WA	M 7HB	T 91Q	T 91QB		2		1
43	06931	PACIFIC CHALLENGER	116	SEATTLE	PACIFIC DAWN LLC	SEATTLE	WA	M 7HB	T 91Q	T 91QB		2		1
44	07189	KETA	97	ANCHORAGE	FV KETA INC-C/O VESSEL MANAGEM	SEATTLE	WA	K 91T	T 91Q	T 91QB		1		1
45	08411	BRISTOL MARINER	125	DILLINGHAM	ARCTIC MARINER LLC	SEATTLE	WA	K 91T	T 91Q	T 91QB		1		1
46	08500	ALASKA ENDEAVOR	130	SEATTLE	EPIC ALASKA LLC	SEATTLE	WA	M 7HB	T 91Q	T 91QB		1		1
47	08522	U S LIBERATOR	162	SEATTLE	LIBERATOR FISHERIES LLC	SEATTLE	WA	M 6AB	T 91Q	T 91QB		2		1
48	08668	DOMINATOR	124	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7HB	T 91Q	T 91QB		2		1

BoatsCFECPermits

ADFG	VESSEL NAME	LENGTH	HOME PORT	OWNER	CITY	STATE	PMT1	PMT2	PMT3	PMT4	No. PMT1	No. PMT2	No. PMT3	No. PMT4	
49	09200	PEGGY JO	99	KODIAK	B & N FISHERIES COMPANY	SEATTLE	WA	M 7IB	T 91Q	T 91QB	2	1	1		
50	09206	DAWN	92	KODIAK	DAWN FISHERIES LLC	KODIAK	AK	M 7HB	M 7HG	T 91QB	2	1	1		
51	11022	SAGA	107	HOMER	FV SAGA LLC	ANCHORAGE	AK	K 91T	T 91Q	T 91QB	1	2	1		
52	12668	PERSEVERANCE	87	NEWPORT	COOPER MARK	NEWPORT	OR	M 7GB	T 91Q	T 91QB	1	2	1		
53	14767	ELIZABETH F	90	KODIAK	ELIZABETH F INC	KODIAK	AK	M 7HG	T 91Q	T 91QB	1	2	1		
54	20339	ENTERPRISE	78	KODIAK	ENTERPRISE FISHERIES LLC	KODIAK	AK	M 7GG	T 91Q	T 91QB	1	2	1		
55	20363	MELANIE	102	SEATTLE	MELANIE INC	DEPOE BAY	OR	K 91T	T 91Q	T 91QB	1	1	1		
56	20556	ERLA N	117	SEATTLE	HENKEL ALAN B	SAMMAMISH	WA	K 91O	T 91Q	T 91QB	1	1	1		
57	20734	PARAGON	110	SEATTLE	RAINER INVESTMENTS	EDMONDS	WA	K 91T	T 91Q	T 91QB	1	1	1		
58	20745	BILLIKIN	132	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	K 91T	T 91Q	T 91QB	1	2	1		
59	21591	LAURA	93	KODIAK	LAURA FISHERIES JOINT VENTURE	KODIAK	AK	M 7HB	M 7HG	T 91QB	2	1	1		
60	21650	MAR DEL NORTE	92	KODIAK	MAR DEL NORTE FISHERIES LLC	EAST WENATCHEE	WA	M 7HG	M 7HG	T 91QB	1	1	1		
61	21732	ROSELLA	90	KODIAK	ROSELLA INC	SOUTH BEND	WA	M 7HB	M 7HG	T 91QB	1	1	1		
62	21845	NEW LIFE	79	NEWPORT	NEW LIFE FISHERIES INC	SILTEZ	OR	M 7GB	M 7GG	T 91QB	1	1	1		
63	22011	ALASKA BEAUTY	98	KODIAK	ALASKA BEAUTY LLC	SEATTLE	WA	M 7HB	M 7GG	T 91QB	1	1	1		
64	22294	WESTERN DAWN	112	SEATTLE	OLSEN THOR A	SEATTLE	WA	M 7HB	M 7GG	T 91QB	2	1	1		
65	23131	MAR PACIFICO	96	JUNEAU	MAR PACIFICO INC	SOUTH BEND	WA	M 7HB	M 7GG	T 91QB	1	1	1		
66	24255	AMERICAN BEAUTY	123	SEATTLE	ALAKANAK BEAUTY LLC	SEATTLE	WA	M 7HB	M 7GG	T 91QB	1	1	1		
67	25216	NORTH AMERICAN	110	SEATTLE	NORTH AMERICAN INC	SEATTLE	WA	T 91Q	M 7GG	T 91QB	1	1	1		
68	25227	MISS LEONA	87	BELLINGHAM	ALLINSON OMAR NJ	BELLINGHAM	WA	M 7GB	M 7GG	T 91QB	2	1	1		
69	29962	NORTHWESTERN	125	SEATTLE	FV NORTHWESTERN LLC	SEATTLE	WA	K 91T	T 91Q	T 91QB	1	2	1		
70	31672	MARGARET LYN	123	SEATTLE	GREAT WEST SEAFOODS LP	SEATTLE	WA	M 7IB	T 91Q	T 91QB	1	2	1		
71	31792	ARCTIC MARINER	125	SEATTLE	ARCTIC MARINER LLC	SEATTLE	WA	K 91T	T 91Q	T 91QB	1	2	1		
72	32473	GLADIATOR	124	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7HB	M 7IB	T 91QB	1	1	1		
73	32817	GOLDEN PISCES	97	NEWPORT	GOLDEN PISCES INC	NEWPORT	OR	M 7HB	M 7IB	T 91QB	2	1	1		
74	33696	ARCTIC SEA	134	SEATTLE	ARCTIC SEA LLC	ANCHORAGE	AK	K 91T	K 91TD	T 91Q	T 91QD	1	1	1	1
75	33697	CALIFORNIA HORIZON	90	SAN FRANCISCO	KYDAKA CORPORATION	SEATTLE	WA	M 7HB	K 91TD	T 91Q	T 91QD	1	1	1	1
76	33704	TRAIL BLAZER	134	KODIAK	TRAILBLAZER LLC	NEWPORT	OR	K 91T	T 91Q	T 91Q	T 91QD	1	2	1	1
77	33744	PREDATOR	90	NEWPORT	PATIENCE FISHERIES INC	NEWPORT	OR	M 7GB	T 91Q	T 91Q	T 91QD	2	2	1	1
78	34053	BOUNTIFUL	165	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	K 91T	T 91Q	T 91Q	T 91QD	1	1	1	1
79	34855	BARANOF	180	SEATTLE	ROMANZOF FISHING CO LLC	SEATTLE	WA	K 91T	M 6AB	T 91Q	T 91QF	1	2	2	1
80	34905	GLACIER BAY	154	SEATTLE	GLACIER BAY FISHERIES LLC	SEATTLE	WA	M 6AB	M 6AB	T 91Q	T 91QF	3	2	2	1
81	34919	WALTER N	98	KODIAK	ELIZABETH F INC	KODIAK	AK	M 7HB	M 7HG	T 91Q	T 91QF	1	1	2	1
82	34931	STARLITE	123	SEATTLE	STARLITE FISHERIES LLC	EDMONDS	WA	M 7HB	M 7HG	T 91Q	T 91QF	2	1	2	1
83	35265	WIZARD	156	SEATTLE	COLBURN KEITH	REDMOND	WA	K 91T	T 91Q	T 91Q	T 91QF	1	2	2	1
84	35277	JENNIFER A	103	KETCHIKAN	ST GEORGE MARINE INC	KENMORE	WA	K 91T	T 91Q	T 91Q	T 91QF	1	1	2	1
85	35306	DETERMINED	103	SAND POINT	DETERMINED LLC	SEATTLE	WA	T 91Q	T 91Q	T 91Q	T 91QF	1	1	2	1
86	35318	SCANDIES ROSE	116	DUTCH HARBOR	SCANDIES ROSE FISHING CO LLC	BREMERTON	WA	K 91T	T 91Q	T 91Q	T 91QF	1	1	2	1
87	35527	SUNSET BAY	121	ANCHORAGE	EVENING STAR INC/CICLE	SEATTLE	WA	M 7IG	T 91Q	T 91Q	T 91QF	1	1	2	1
88	35629	CONSTELLATION	127	SEATTLE	RSD FISHERIES LLC	MILL CREEK	WA	K 91T	T 91Q	T 91Q	T 91QF	1	1	2	1
89	35640	NUKA ISLAND	105	HOMER	LENON NORMAN J	KODIAK	AK	K 91T	T 91Q	T 91Q	T 91QF	1	1	2	1
90	35683	FARWEST LEADER	110	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	K 91T	T 91Q	T 91Q	T 91QF	1	1	2	1
91	35687	GOLDEN DAWN	149	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7IB	T 91Q	T 91Q	T 91QF	1	1	2	1
92	35767	PATRICIA LEE	116	DUTCH HARBOR	PATRICIA LEE LLC	SEATTLE	WA	K 91O	K 91OE	T 91Q	T 91QE	1	1	2	2
93	35833	COURAGEOUS	180	SEATTLE	AKULURAK LLC	SEATTLE	WA	M 6AB	K 91OE	T 91Q	T 91QE	2	1	2	2
94	35844	ALEUTIAN MARINER	118	SEATTLE	ALEUTIAN MARINER LLC	SEATTLE	WA	K 91T	T 91Q	T 91QB	T 91QE	1	2	1	2
95	35949	ALASKA SPIRIT	98	KODIAK	JENTRY DAVID G	KODIAK	AK	K 91T	T 91Q	T 91QB	T 91QE	1	2	1	2
96	35957	SEA WOLF	143	UNALASKA	SEA WOLF ALASKA LLC	SEATTLE	WA	M 7IB	T 91Q	T 91QB	T 91QE	2	2	1	2

BoatsCFECPermits

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97	35977	PACIFIC SUN	121	SAN FRANCISCO	DEAVER DENNIS	SEATTLE	WA	K 91T	T 91Q	T 91QB	T 91QE	1	2	1	2
98	36045	VIKING EXPLORER	123	SEATTLE	ROYAL VIKING INC/AK SUPPORT	SEATTLE	WA	M 7HB	M 7IB	T 91QB	T 91QE	1	1	1	2
99	36047	NORTH SEA	126	SEATTLE	NORTH SEA LLC	ANCHORAGE	AK	K 91T	K 91TD	T 91Q	T 91QD	1	1	1	1
100	36202	AMERICAN NO 1	160	SEATTLE	NORTH PACIFIC FISHING INC	KIRKLAND	WA	M 7IB	K 91TD	T 91Q	T 91QD	2	1	1	1
101	36800	SEABROOKE	109	KODIAK	SEABROOKE ENTERPRISES LLC	MILTON FREEWATER	OR	K 91T	T 91Q	T 91QC	T 91QD	1	3	1	1
102	36808	NORTHWEST EXPLORER	162	SEATTLE	B & N FISHERIES COMPANY	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	1	3	1	1
103	37210	ARCTIC LADY	131	PORTLAND	ARCTIC SUN FISHERIES	CLACKAMAS	OR	K 91T	T 91Q	T 91QC	T 91QD	1	2	1	1
104	37660	GREAT PACIFIC	124	UNALASKA	GREAT PACIFIC ALASKA LLC	SEATTLE	WA	M 7HB	T 91Q	T 91QC	T 91QD	2	2	1	1
105	37887	ALASKA TROJAN	127	NEWPORT	OREGON SEAFOOD PRODUCERS	NEWPORT	OR	K 91O	K 91OG	T 91QC	T 91QD	2	1	1	1
106	38342	VESTERAALEN	105	SEATTLE	VESTERAALEN LLC	SEATTLE	WA	M 7HB	K 91OG	T 91QC	T 91QD	2	1	1	1
107	38431	MORNING STAR	148	JUNEAU	DONA MARTITA LLC	SHORELINE	WA	M 7IB	K 91OG	T 91QC	T 91QD	2	1	1	1
108	38547	ARGOSY	124	KODIAK	MOE THOMAS L	VANCOUVER	WA	M 7HB	K 91OG	T 91QC	T 91QD	2	1	1	1
109	38549	CLIPPER EPIC	167	SEATTLE	EWING STREET FISHERIES	SEATTLE	WA	M 6AB	K 91OG	T 91QC	T 91QD	1	1	1	1
110	38923	BRENNNA A	107	KETCHIKAN	ST GEORGE MARINE INC	KENMORE	WA	T 91Q	K 91OG	T 91QC	T 91QD	1	1	1	1
111	38989	ALASKA ROSE	125	UNALASKA	ALASKA ROSE ALASKA LLC	SEATTLE	WA	M 7HB	K 91OG	T 91QC	T 91QD	1	1	1	1
112	39056	COLUMBIA	123	SEATTLE	ROYAL VIKING INC/AK SUPPORT	SEATTLE	WA	M 7HB	K 91OG	T 91QC	T 91QD	1	1	1	1
113	39197	STARWARD	123	SEATTLE	STARWARD FISHERIES LLC	EDMONDS	WA	M 7HB	K 91OG	T 91QC	T 91QD	1	1	1	1
114	39230	HALF MOON BAY	121	ANCHORAGE	EVENING STAR INC/ICICLE	SEATTLE	WA	M 7IB	K 91OG	T 91QC	T 91QD	1	1	1	1
115	39369	GULF PROWLER	98	PETERSBURG	GULF PROWLER LLC	PETERSBURG	AK	M 6AB	K 91OG	T 91QC	T 91QD	1	1	1	1
116	39798	SEAFREEZE ALASKA	295	DUTCH HARBOR	SEAFREEZE ALASKA I LLC	SEATTLE	WA	M 7IB	K 91OG	T 91QC	T 91QD	2	1	1	1
117	39860	STORM PETREL	123	SEATTLE	EVENING STAR INC/ICICLE	SEATTLE	WA	M 7IB	K 91OG	T 91QC	T 91QD	2	1	1	1
118	39946	VANGUARD	94	JUNEAU	VANGUARD PARTNERSHIP	KODIAK	AK	M 7HB	K 91OG	T 91QC	T 91QD	3	1	1	1
119	40250	TOPAZ	86	KODIAK	CHANDLER FISHERIES INC	KODIAK	OR	M 7GG	M 7HB	T 91QC	T 91QD	1	1	1	1
120	40309	GOLD RUSH	93	KODIAK	ASHLEY BERT	KODIAK	AK	M 7HB	M 7HB	T 91QC	T 91QD	2	1	1	1
121	40638	BERING ROSE	125	UNALASKA	BERING ROSE ALASKA LLC	SEATTLE	WA	M 7HB	M 7HB	T 91QC	T 91QD	1	1	1	1
122	40749	ALSEA	124	SEATTLE	ALSEA FISHERIES	ISSAQUAH	WA	M 7HB	M 7HB	T 91QC	T 91QD	1	1	1	1
123	40762	ADVANCER	58	SAND POINT	WESTERN ADVANCER INC	SEATTLE	WA	M 7HB	M 7HB	T 91QC	T 91QD	1	1	1	1
124	40817	TEMPO SEA	134	JUNEAU	TEMPO SEA LLC	ANCHORAGE	AK	K 91T	T 91Q	T 91QC	T 91QD	1	1	1	1
125	40837	BLUE ATTU	137	SEATTLE	BLUE ATTU LLC	SEATTLE	WA	M 6AB	T 91Q	T 91QC	T 91QD	3	1	1	1
126	40840	ROYAL AMERICAN	107	SEATTLE	ROYAL AMERICAN FISHERIES LLC	SEATTLE	WA	M 7HB	T 91Q	T 91QC	T 91QD	1	1	1	1
127	40920	PROWLER	124	PETERSBURG	PROWLER LLC	PETERSBURG	AK	M 6AB	T 91Q	T 91QC	T 91QD	3	1	1	1
128	40921	SOUTHERN WIND	144	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	K 91T	T 91Q	T 91QC	T 91QD	1	1	1	1
129	40924	OCEAN HUNTER	95	KODIAK	OCEAN FISHERIES LLC	LAKEWOOD	WA	T 91Q	W 2AFW	T 91QC	T 91QD	1	1	1	1
130	40969	SEA STORM	123	SEATTLE	SEA STORM FISHERIES INC	SEATTLE	WA	M 7HB	W 2AFW	T 91QC	T 91QD	2	1	1	1
131	41021	MUIR MILACH	102	PORT TOWNSEND	ALEUTIAN SPRAY REVERSE LLC	SEATTLE	WA	M 7HB	W 2AFW	T 91QC	T 91QD	2	1	1	1
132	41312	GUN MAR	172	SEATTLE	DONA MARTITA LLC	SHORELINE	WA	M 7IB	W 2AFW	T 91QC	T 91QD	1	1	1	1
133	41520	LISA MELINDA	85	NEWPORT	LISA MELINDA FISHERIES	NEWPORT	OR	M 7GB	W 2AFW	T 91QC	T 91QD	3	1	1	1
134	42234	DESTINATION	110	SAND POINT	DESTINATION INC	SEATTLE	WA	K 91T	T 91Q	T 91QC	T 91QD	1	1	1	1
135	43260	GOLDEN FLEECE	104	SEATTLE	GOLDEN FLEECE INC	SOUTH BEND	WA	M 7HB	T 91Q	T 91QC	T 91QD	1	1	1	1
136	43570	OCEAN PROWLER	146	PETERSBURG	OCEAN PROWLER LLC	PETERSBURG	AK	M 6AB	T 91Q	T 91QC	T 91QD	1	1	1	1
137	44971	BARBARA J	110	ANACORTES	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	K 91T	T 91Q	T 91QC	T 91QD	1	1	1	1
138	45978	ARCTURUS	132	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	2	1	1	1
139	46309	CAPE CAUTION	90	HOMER	FORTUNE SEA LLC	HOMER	AK	K 91T	T 91Q	T 91QC	T 91QD	1	2	1	1
140	46854	STORM BIRD	90	KODIAK	DOCHTERMANN LUDGER W	KODIAK	AK	K 91T	T 91Q	T 91QC	T 91QD	1	1	1	1
141	47790	GREEN HOPE	88	KODIAK	US MARINE CORPORATION	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	1	1	1	1
142	47795	HICKORY WIND	107	KODIAK	EVENING STAR INC/ICICLE	SEATTLE	WA	M 7HB	M 7IB	T 91QC	T 91QD	1	1	1	1
143	48075	NORTHERN GLACIER	201	SEATTLE	GLACIER FISH CO	SEATTLE	WA	M 7IB	M 7IB	T 91QC	T 91QD	4	1	1	1
144	48173	OCEAN HOPE 3	96	KODIAK	EVENING STAR INC/ICICLE	SEATTLE	WA	M 7HB	M 7IG	T 91QC	T 91QD	1	1	1	1

BoatsCFECPermits

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145	48183	LEGACY	132	KODIAK	ALASKA LEGACY LLC	SEATTLE	WA	M 7IB	M 7IG	T 91QC	T 91QD	2	1	1	1
146	48215	ALDEBARAN	132	SEATTLE	ROYAL VIKING INC/AK SUPPORT	SEATTLE	WA	M 7IB	M 7IG	T 91QC	T 91QD	2	1	1	1
147	49617	MARATHON	91	NEWPORT	MARATHON FISHERIES INC	SILETZ	OR	M 7HB	M 7IG	T 91QC	T 91QD	2	1	1	1
148	49618	BAY ISLANDER	87	NEWPORT	BAY ISLANDER FISHERIES INC	SILETZ	OR	M 7GB	M 7GG	T 91QC	T 91QD	1	1	1	1
149	50501	KARI MARIE	115	SEATTLE	KARI MARIE FISHERIES LLC	BOTHELL	WA	K 91T	T 91Q	T 91QC	T 91QD	1	1	1	1
150	50570	ALEUTIAN CHALLENGER	88	SEATTLE	MEDDAR CORPORATION	SEATTLE	WA	M 7GB	T 91Q	T 91QC	T 91QD	1	1	1	1
151	50759	PACIFIC EXPLORER	155	SEATTLE	B & N FISHERIES COMPANY	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	2	1	1	1
152	51073	OCEAN EXPLORER	155	SEATTLE	B & N FISHERIES COMPANY	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	1	1	1	1
153	51347	KONA KAI	108	HOMER	FORTUNE SEA LLC	HOMER	AK	T 91Q	T 91Q	T 91QC	T 91QD	1	1	1	1
154	51672	BERING DEFENDER	174	SEATTLE	DONA MARTITA LLC	SHORELINE	WA	M 7HB	T 91Q	T 91QC	T 91QD	1	1	1	1
155	51873	REBECCA IRENE	140	SEATTLE	REBECCA IRENE VESSEL LLC	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	3	1	1	1
156	53247	WESTWARD I	126	SEATTLE	WESTWARD 1 LIMITED PRNTR	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	1	1	1	1
157	53810	ALASKA PROVIDER	171	KODIAK	SEABED SURVEYOR LLC	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	1	1	1	1
158	53843	COMMODORE	133	SEATTLE	EVENING STAR INC/CICLE	SEATTLE	WA	M 7IB	T 91Q	T 91QC	T 91QD	1	1	1	1
159	54392	US INTREPID	185	SEATTLE	U S FISHING LLC	KIRKLAND	WA	M 7IB	T 91Q	T 91QC	T 91QD	2	1	1	1
160	54648	COLLIER BROTHERS	90	PORTLAND	COLLIER BROTHERS LLC	INDEPENDENCE	OR	M 7HB	T 91Q	T 91QC	T 91QD	2	1	1	1
161	54653	EXCALIBUR II	92	NEWPORT	LESLIE KENT	NEWPORT	OR	M 7GB	M 7HB	T 91QC	T 91QD	1	1	1	1
162	54693	ALASKA JURIS	238	SEATTLE	ALASKA JURIS INC	RENTON	WA	M 7IB	M 7HB	T 91QC	T 91QD	2	1	1	1
163	54743	CLIPPER SURPRISE	111	SEATTLE	CLIPPER SEAFOODS LTD	SEATTLE	WA	M 6AB	M 7HB	T 91QC	T 91QD	2	1	1	1
164	54851	ALASKA MIST	174	SEATTLE	GULF MIST INC	EVERETT	WA	M 6AB	M 7HB	T 91QC	T 91QD	2	1	1	1
165	54886	ARCTIC STORM	334	SEATTLE	ARCTIC STORM INC	SEATTLE	WA	M 7IB	M 7HB	T 91QC	T 91QD	2	1	1	1
166	55038	PACIFIC STAR	80	KODIAK	PACSTAR INC	KODIAK	AK	M 7GB	M 7GG	T 91QC	T 91QD	1	1	1	1
167	55111	FIERCE ALLEGIANCE	166	SEATTLE	FIERCE ALLEGIANCE LLC	EDMONDS	WA	K 91T	M 7IB	T 91Q	T 91QC	1	1	1	1
168	55153	NORTHERN PATRIOT	165	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
169	55199	SOVEREIGNTY	165	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
170	55301	KATIE ANN	296	SEATTLE	KATIE ANN LLC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	1	1	1	1
171	55767	OCEAN PEACE	199	DUTCH HARBOR	OCEAN PEACE INC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
172	55921	CAPE HORN	145	SEATTLE	CAPE HORN VESSEL LLC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
173	55923	BRISTOL EXPLORER	180	SEATTLE	B & N FISHERIES COMPANY	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	1	1	1	1
174	56016	DEEP PACIFIC	124	SEATTLE	COASTAL VILLAGES LONGLINE LLC	ANCHORAGE	AK	M 6AB	M 7IB	T 91Q	T 91QC	3	1	1	1
175	56119	LESLIE LEE	98	NEWPORT	LESLIE LEE INC	NEWPORT	OR	M 7HB	M 7IB	T 91Q	T 91QC	2	1	1	1
176	56126	ALEUTIAN LADY	165	SEATTLE	SHELFORD BOAT LTD	MILL CREEK	WA	T 91Q	M 7IB	T 91Q	T 91QC	1	1	1	1
177	56153	AURIGA	176	ANACORTES	ALYESKA OCEAN INC	ANACORTES	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
178	56154	AURORA	176	ANACORTES	ALYESKA OCEAN INC	ANACORTES	WA	M 7IB	M 7IB	T 91Q	T 91QC	1	1	1	1
179	56395	RAVEN	92	NEWPORT	SMITH ROBERT E	NEWPORT	OR	M 7HB	M 7IB	T 91Q	T 91QC	2	1	1	1
180	56602	CLIPPER ENDEAVOR	111	SEATTLE	CLIPPER SEAFOODS LTD	SEATTLE	WA	M 6AB	M 7IB	T 91Q	T 91QC	2	1	1	1
181	56618	NORTHERN EAGLE	341	SEATTLE	NORTHERN EAGLE LLC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
182	56676	DEFENDER	180	SEATTLE	DONA MARTITA LLC	SHORELINE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
183	56789	SEATTLE ENTERPRISE	270	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
184	56964	SEAFISHER	230	SEATTLE	MV SAVAGE INC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
185	56965	ALASKA WARRIOR	215	SEATTLE	THE FISHING COMPANY OF AK	RENTON	WA	M 7IB	M 7IB	T 91Q	T 91QC	3	1	1	1
186	56974	HIGHLAND LIGHT	270	SEATTLE	HLTA LLC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	1	1	1	1
187	56987	OCEAN ROVER	256	SEATTLE	OCEAN ROVER LLC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
188	56991	PACIFIC GLACIER	276	SEATTLE	GLACIER FISH CO	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
189	57117	ARCTIC RAM	87	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7HB	M 7IB	T 91Q	T 91QC	1	1	1	1
190	57149	PEGASUS	96	ASTORIA	NORTH SEA INC	PORTLAND	OR	M 7GB	M 7IB	T 91Q	T 91QC	2	1	1	1
191	57211	UNIMAK	185	SEATTLE	UNIMAK VESSEL LLC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
192	57228	ARICA	186	SEATTLE	ARICA VESSEL LLC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	1	1	1	1

BoatsCFECPermits

ADFG	VESSEL NAME	LENGTH	HOME PORT	OWNER	CITY	STATE	PMT1	PMT2	PMT3	PMT4	No. PMT1	No. PMT2	No. PMT3	No. PMT4	
193	57440	ARCTIC EXPLORER	155	SEATTLE	B & N FISHERIES COMPANY	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	1	1	1	1
194	57450	ARCTIC FJORD	275	SEATTLE	ARCTIC FJORD INC	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	2	1	1	1
195	57621	STARBOUND	248	SEATTLE	FT STARBOUND	SEATTLE	WA	M 7IB	M 7IB	T 91Q	T 91QC	3	1	1	1
196	57634	CARAVELLE	85	KODIAK	GOLDEN WEST FISHERIES INC	KODIAK	AK	M 7GB	M 7IB	T 91Q	T 91QC	2	1	1	1
197	57971	VIEKODA BAY	102	KODIAK	FV VIEKODA BAY LLC	KODIAK	AK	K 91T	T 91Q	T 91Q	T 91QC	1	1	1	1
198	58200	PROVIDER	123	KODIAK	PROVIDER FISHERIES LLC	LAKESWOOD	WA	W 2AFW	T 91Q	T 91Q	T 91QC	1	1	1	1
199	58821	TRAVELER	109	SEATTLE	TRAVELER FISHERIES LLC	SEATTLE	WA	M 7HB	T 91Q	T 91Q	T 91QC	2	1	1	1
200	59109	CORNELIA MARIE	125	KODIAK	FV CORNELIA MARIE LLC	SEATTLE	WA	K 91T	T 91Q	T 91Q	T 91QC	1	1	1	1
201	59123	MISS BERDIE	73	PORTLAND	SCHONES STANLEY J	NEWPORT	OR	M 7GB	T 91Q	T 91Q	T 91QC	1	1	1	1
202	59170	KODIAK ENTERPRISE	262	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7IB	T 91Q	T 91Q	T 91QC	2	1	1	1
203	59378	AMERICAN DYNASTY	272	SEATTLE	AMERICAN DYNASTY LLC	SEATTLE	WA	M 7IB	T 91Q	T 91Q	T 91QC	2	1	1	1
204	59380	FRONTIER MARINER	118	SEATTLE	CLIPPER SEAFOODS LTD	SEATTLE	WA	M 6AB	T 91Q	T 91Q	T 91QC	2	1	1	1
205	59381	FRONTIER SPIRIT	118	SEATTLE	CLIPPER SEAFOODS LTD	SEATTLE	WA	M 6AB	T 91Q	T 91Q	T 91QC	3	1	1	1
206	59476	SEEKER	98	NEWPORT	SEAVERS JAMES M	NEWPORT	OR	M 7HB	T 91Q	T 91Q	T 91QC	2	1	1	1
207	59503	ISLAND ENTERPRISE	304	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7IB	T 91Q	T 91Q	T 91QC	2	1	1	1
208	59686	RAMBLIN ROSE	103	JUNEAU	DIAMONDBACK SEAFOODS INC	ANCHORAGE	AK	T 91Q	T 91QE	T 91QF	T 91QC	1	1	1	1
209	59779	CAITLIN ANN	103	UNALASKA	ALASKA COMMAND LLC	SEATTLE	WA	M 7HB	T 91QE	T 91QF	T 91QC	1	1	1	1
210	59870	ALASKA SPIRIT	221	SEATTLE	ALASKA SPIRIT INC	RENTON	WA	M 7IB	T 91QE	T 91QF	T 91QC	1	1	1	1
211	60056	NICOLE	78	KODIAK	NICOLE FISHERIES LLC	KODIAK	AK	M 7GG	T 91QE	T 91QF	T 91QC	1	1	1	1
212	60100	BEAUTY BAY	127	SEATTLE	BEAUTY BAY OF WASHINGTON LLC	BOTHELL	WA	M 6AB	T 91QE	T 91QF	T 91QC	2	1	1	1
213	60202	NORTHERN JAEGER	336	SEATTLE	NORTHERN JAEGER LLC	SEATTLE	WA	M 7IB	T 91QE	T 91QF	T 91QC	2	1	1	1
214	60210	KUSTATAN	100	JUNEAU	BELLAMY RAYMOND LS	HOMER	AK	K 91T	T 91Q	T 91QF	T 91QC	1	2	1	1
215	60407	ALASKA OCEAN	376	SEATTLE	GLACIER FISH CO	SEATTLE	WA	M 7IB	T 91Q	T 91QF	T 91QC	2	2	1	1
216	60650	MAJESTY	99	SEATTLE	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7HB	T 91Q	T 91QF	T 91QC	2	2	1	1
217	60655	DESTINATION	180	UNALASKA	DESTINATION ALASKA LLC	SEATTLE	WA	M 7IB	T 91Q	T 91QF	T 91QC	1	2	1	1
218	60660	AMERICAN TRIUMPH	285	SEATTLE	AMERICAN TRIUMPH LLC	SEATTLE	WA	M 7IB	T 91Q	T 91QF	T 91QC	3	2	1	1
219	60795	NORTHERN HAWK	341	SEATTLE	COASTAL VILLAGES POLLOCK LLC	ANCHORAGE	AK	M 7IB	T 91Q	T 91QF	T 91QC	2	2	1	1
220	60860	SILVER SPRAY	116	KODIAK	SILVER SPRAY SEAFOODS LLC	KODIAK	AK	K 91T	T 91Q	T 91QF	T 91QC	1	1	1	1
221	60865	BERING HUNTER	115	KODIAK	BERING HUNTER LLC	HOMER	AK	K 91T	T 91Q	T 91QF	T 91QC	1	1	1	1
222	61081	CONSTELLATION	151	ROCKLAND	O'HARA CORPORATION	ROCKLAND	ME	M 7IB	T 91Q	T 91QF	T 91QC	2	1	1	1
223	61083	ALASKA VICTORY	227	SEATTLE	ALASKA VICTORY INC	RENTON	WA	M 7IB	T 91Q	T 91QF	T 91QC	2	1	1	1
224	61154	KISKA SEA	125	NEWPORT	KISKA SEA NORTHERN LLC	SEATTLE	WA	K 91T	T 91Q	T 91QF	T 91QC	1	1	1	1
225	61244	MICHELLE RENEE	112	KODIAK	BLACK SEA FISHERIES INC	CAMAS	WA	M 7HB	T 91Q	T 91QF	T 91QC	2	1	1	1
226	61432	CAPE KIWANDA	85	KODIAK	B & N FISHERIES COMPANY	SEATTLE	WA	M 7GB	T 91Q	T 91QF	T 91QC	1	1	1	1
227	61450	PACIFIC PRINCE	149	UNALASKA	PACIFIC KNIGHT LLC	SEATTLE	WA	M 7IB	T 91Q	T 91QF	T 91QC	2	1	1	1
228	61538	ALASKAN LADY	180	SEATTLE	SHELFORD BOAT LTD	MILL CREEK	WA	M 6AB	T 91Q	T 91QF	T 91QC	2	1	1	1
229	61571	GUARDIAN	99	SELDOVIA	SELDOVIA SHELLFISHING CO	SELDOVIA	AK	K 91T	T 91Q	T 91QF	T 91QC	1	1	1	1
230	61605	BLUE BALLARD	116	SEATTLE	BLUE BALLAD LLC	SEATTLE	WA	M 6AB	T 91Q	T 91QF	T 91QC	2	1	1	1
231	61718	ZONE FIVE	105	WARRENDALE	HEUKER BROS INC	CASCADE LOCKS	OR	T 91Q	T 91Q	T 91QF	T 91QC	1	1	1	1
232	61791	ISLAND MIST	124	KODIAK	ISLAND MIST INC	CASCADE LOCKS	OR	K 91T	T 91Q	T 91QF	T 91QC	1	1	1	1
233	61792	PACIFIC RAM	82	NEWPORT	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7GB	T 91Q	T 91QF	T 91QC	2	1	1	1
234	61954	FARRAR SEA	100	JUNEAU	BELLAMY RAYMOND LS	HOMER	AK	K 91T	T 91Q	T 91QF	T 91QC	1	1	1	1
235	62169	FRONTIER EXPLORER	110	SEATTLE	CLIPPER SEAFOODS LTD	SEATTLE	WA	M 6AB	T 91Q	T 91QF	T 91QC	2	1	1	1
236	62424	SIBERIAN SEA	137	SEATTLE	SIBERIAN SEA FISHERIES LLC	SEATTLE	WA	M 6AB	T 91Q	T 91QF	T 91QC	3	1	1	1
237	62436	HANDLER	125	KODIAK	HANDLER CORPORATION	BEND	OR	K 91T	T 91Q	T 91QF	T 91QC	1	1	1	1
238	62437	ALASKAN LEADER	150	KODIAK	ALASKAN LEADER VESSEL LLC	LYNDEN	WA	M 6AB	T 91Q	T 91QF	T 91QC	4	1	1	1
239	62545	DEFENDER	112	ROCKLAND	O'HARA CORPORATION	ROCKLAND	ME	M 7HB	T 91Q	T 91QF	T 91QC	2	1	1	1
240	62892	NORTHERN RAM	85	NEWPORT	TRIDENT SEAFOODS/AK SUPPORT	SEATTLE	WA	M 7GB	M 7HB	M 7IB	T 91QC	1	1	1	1

BoatsCFECPermits

ADFG	VESSEL NAME	LENGTH	HOME PORT	OWNER	CITY	STATE	PMT1	PMT2	PMT3	PMT4	No. PMT1	No. PMT2	No. PMT3	No. PMT4	
241	62905	BLUE PACIFIC	180	SEATTLE	SELDOVIA FISHERIES INC	SEATTLE	WA	M 6AB	M 7HB	M 7IB	T 91QC	1	1	1	1
242	62906	CHELSEA K	149	SEATTLE	OCEAN DYNASTY LP	SEATTLE	WA	M 7IB	M 7HB	M 7IB	T 91QC	2	1	1	1
243	62933	BLUE GADUS	156	SEATTLE	BLUE GADUS LLC	SEATTLE	WA	M 6AB	M 7HB	M 7IB	T 91QC	2	1	1	1
244	63000	INCENTIVE	88	KODIAK	FOGLE CHARLES P	KODIAK	AK	K 91T	T 91Q	M 7IB	T 91QC	1	1	1	1
245	63333	BERING PROWLER	124	PETERSBURG	BERING PROWLER FISHERIES LLC	PETERSBURG	AK	M 6AB	T 91Q	M 7IB	T 91QC	2	1	1	1
246	63484	LILLI ANN	141	SEATTLE	COASTAL VILLAGES LONGLINE LLC	ANCHORAGE	AK	M 6AB	T 91Q	M 7IB	T 91QC	3	1	1	1
247	64109	MISS SARAH	103	BROOKINGS	WHALEY TODD L	BROOKINGS	OR	M 7HB	T 91Q	M 7IB	T 91QC	1	1	1	1
248	65577	TIME BANDIT	113	JUNEAU	HILLSTRAND ANDREW P	ASHBURN	VA	K 91T	T 91Q	M 7IB	T 91QC	1	2	1	1
249	68858	MISTY DAWN	107	NEAH BAY	KATAHDIN INC	SEATTLE	WA	M 7HB	T 91Q	M 7IB	T 91QC	1	2	1	1
250	68870	ALASKA KNIGHT	143	DUTCH HARBOR	ALASKA KNIGHT LLC	SEATTLE	WA	M 7IB	T 91Q	M 7IB	T 91QC	2	2	1	1
251	69038	ENTERPRISE	112	ROCKLAND	O'HARA CORPORATION	ROCKLAND	ME	M 7HB	T 91Q	M 7IB	T 91QC	2	2	1	1
252	69765	ALASKA DAWN	90	SAND POINT	ALASKA DAWN SEAFOODS LLC	KODIAK	AK	M 7HB	T 91Q	M 7IB	T 91QC	2	2	1	1
253	70435	BRISTOL LEADER	167	KODIAK	BRISTOL LEADER FISHERIES LLC	LYNDEN	WA	M 6AB	T 91Q	M 7IB	T 91QC	2	2	1	1
254	70459	CHELLISSA	88	KODIAK	CHELLISA FISHERIES LLC	KODIAK	AK	M 7GG	T 91Q	M 7IB	T 91QC	1	2	1	1
255	70770	SANDRA FIVE	113	WARRENDALE	HEUKER BROS INC	CASCADE LOCKS	OR	K 91T	T 91Q	M 7IB	T 91QC	1	1	1	1
256	71174	PINNACLE	140	SEATTLE	FV PINNACLE INC	BOTHELL	WA	K 91T	T 91Q	M 7IB	T 91QC	1	1	1	1
257	72318	ALEUTIAN SABLE	124	JUNEAU	ARCTIC SABLEFISH LLC	ANCHORAGE	AK	T 91Q	T 91Q	M 7IB	T 91QC	1	1	1	1
258	72847	CONTROLLER BAY	90	SEATTLE	CONTROLLER BAY INC	OLYMPIA	WA	K 91T	T 91Q	M 7IB	T 91QC	1	1	1	1
259	74669	BERING LEADER	124	KODIAK	BERING LEADER FISHERIES LLC	LYNDEN	WA	M 6AB	T 91Q	M 7IB	T 91QC	3	1	1	1
260	76731	PACIFIC STORM	98	KODIAK	PACIFIC STORM FISHERIES LLC	KODIAK	AK	M 7HB	T 91Q	M 7IB	T 91QC	2	1	1	1
261	77084	VICTORY	114	REEDSPORT	WAHL FISHERIES LLC	REEDSPORT	OR	K 91T	T 91Q	M 7IB	T 91QC	1	1	1	1
262	77105	ALASKAN PATRIOT	87	KODIAK	ALASKAN PATRIOT LLC	TENANTS HARBOR	ME	M 7GB	T 91Q	M 7IB	T 91QC	1	1	1	1
263	77393	FV NORTHERN LEADER	184	KODIAK	NORTHERN LEADER FISHERIES LLC	LYNDEN	WA	M 6AB	T 91Q	M 7IB	T 91QC	2	1	1	1
264	77470	ARCTIC PROWLER	136	PETERSBURG	ARCTIC PROWLER LLC	PETERSBURG	AK	M 6AB	T 91Q	M 7IB	T 91QC	4	1	1	1



THE STATE
of **ALASKA**
GOVERNOR BILL WALKER

Department of Fish and Game

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MEMORANDUM

TO: Mr. Randall Hoffbeck, Commissioner
Department of Revenue

FROM: Sam Cotten, Commissioner *Sam Cotten*
Department of Fish and Game

DATE: January 27, 2016

SUBJECT: List of Alaska's Developing Fisheries for 2016

In accordance with AS 16.05.050(a)(10), I am providing the attached list of fisheries the Department of Fish and Game (ADF&G) considers developing during 2016. The developing fishery designations were derived under the criteria specified in AS 16.05.050(a)(10).

- (A) The optimum yield from the harvest of the species has not been reached;
- (B) a substantial portion of the allowable harvest of the species has been allocated to fishing vessels of a foreign nation; or
- (C) a commercial harvest of the fish species has recently developed.

Under these criteria, ADF&G considers developing fisheries to include the situation where there is no existing commercial fishery, but intermittent commercial utilization has occurred in the past.

Federally managed species were evaluated under the first criterion (A) and considered developing if a majority of total allowable catch has not been recently harvested due to reasons other than conservation or prohibited species bycatch, the harvest is not allocated (i.e., in a catch share program), and there is a directed fishery for the species.

CHANGES TO THE DEVELOPING FISHERIES LIST

Fisheries considered for inclusion as developing are assessed annually by ADF&G and the attached listing incorporates our changes to comprehensively reflect Alaska's developing fisheries for 2016.

Rays are no longer listed under the "other groundfish" category. This change reflects the practice of listing all rays as skates for the purposes of catch accounting, stock assessments, and fisheries data collection (observer programs); no evidence was found for occurrence or retention of ray species in commercial fisheries other than skates.

Pacific hake (whiting) is included as developing in Pacific Ocean waters. Pacific hake are caught in waters of Alaska as sporadic incidental bycatch in other fisheries and are landed in relatively small numbers, which clearly meets criteria to be included as a developing fishery. This change is noteworthy because ADF&G received a request from a fishing corporation to include Pacific hake, caught off the Pacific coast of the United States, as a developing fishery in 2015. This request was initiated in order to facilitate an experimental delivery of approximately 7,500 mt of finished Pacific hake to Dutch Harbor. Under the developing fishery tax rate this delivery may prove economically feasible and lead to future increased landings. Pacific hake take off the Pacific coast of the United States is regulated under a quota system and optimum yield is not being achieved, thereby meeting an additional criterion for inclusion as a developing fishery.

Should you require further information, my office will be happy to respond.

Attachment

cc: Anna Kim, DOR, Chief of Revenue Operations
Scott Kelley, Director, Division of Commercial Fisheries
Forrest Bowers, Deputy Director, Division of Commercial Fisheries
Nicholas Sagalkin, Regional Supervisor, Division of Commercial Fisheries
Tracy Lingnau, Regional Supervisor, Division of Commercial Fisheries
John Linderman, Regional Supervisor, Division of Commercial Fisheries
Lowell Fair, Regional Supervisor, Division of Commercial Fisheries

ALASKA DEPARTMENT OF FISH AND GAME
ALASKA DEVELOPING FISHERIES FOR 2016
 Authority AS 16.05.050(a)(10)

Species or species assemblages listed below are considered developing based on the following criteria: (A) the optimum yield from the harvest of the species has not been reached; (B) a substantial portion of the allowable harvest of the species has been allocated to fishing vessels of a foreign nation; (C) a commercial harvest of the fish species has recently developed; or (D) there is no existing commercial fishery, but intermittent commercial utilization has occurred in the past.

FISHERY	STATUS
Groundfish (see definition on page 6):	
Atka mackerel	Developing in the Eastern Bering Sea/Aleutian Islands (NMFS statistical areas 518, 519, and 541), jig gear only.
Arrowtooth flounder	Developing in the following waters: (1) Southeast Alaska (NMFS statistical areas 650 and 659) (2) West Yakutat (NMFS statistical area 640)
Flatfish (see definitions on page 6)	Developing in the following waters: (1) Southeast Alaska (Southern Southeast Inside and Northern Southeast Inside Subdistricts as defined in 5 AAC 28.105(a)(1-2) and NMFS statistical area 650) (2) West Yakutat (NMFS statistical area 640)
Lingcod	Developing in the following waters: (1) Kodiak (5 AAC 28.400) (2) Chignik (5 AAC 28.500) (3) South Alaska Peninsula (5 AAC 28.550) (4) Bering Sea – Aleutian Islands (5 AAC 28.600)
Pacific cod	Developing in the following waters: (1) Southeast Alaska (NMFS statistical area 650) (2) West Yakutat (NMFS statistical area 640)
Pacific hake (whiting)	Developing in Pacific Ocean waters.
Pollock	Developing in Southeast Alaska (NMFS statistical area 650)
Dusky rockfish	Developing in Southeast Alaska (NMFS statistical area 650)
Pacific ocean perch	Developing in Southeast Alaska (NMFS statistical area 650)
Black rockfish	Developing in the following waters: (1) Southeast Alaska (5 AAC 28.100) (2) South Alaska Peninsula Area (5 AAC 28.550), only west of 164° 44' W longitude (3) Bering Sea-Aleutian Islands Area (5 AAC 28.600)

FISHERY STATUS**Groundfish (continued):**

Other groundfish (see definition on page 6)	Greenlings, eels, grenadiers, prowfish, and ratfish are developing in all waters. Sharks, skates, and sculpins are not considered developing.
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Herring:

Herring sac roe	Developing in the following waters: (1) Chignik Area (5 AAC 27.550) (2) Alaska Peninsula – Aleutian Islands Area (5 AAC 27.600) (3) Adak District, gillnet and seine fishery (5 AAC 27.657) (4) Kuskokwim Area (5 AAC 27.870) (5) Bering Sea – Kotzebue Area (5 AAC 27.900)
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Herring food and bait	Developing in the following waters: (1) Chignik Area (5 AAC 27.550) (2) The following districts of the Alaska Peninsula – Aleutian Islands Area: (a) Sand Point District (5 AAC 27.605(a)) (b) Pavlof District (5 AAC 27.605(b)) (c) King Cove District (5 AAC 27.605(c)) (d) Umnak District west of Samalga Pass (5 AAC 27.605(g)) (e) Adak District (5 AAC 27.605(h)) (f) Amak District (5 AAC 27.605(i)) (g) Port Moller District (5 AAC 27.605(j)) (h) Port Heiden District (5 AAC 27.605(k)) (3) The following districts of the Bering Sea – Kotzebue Area: (a) Port Clarence District (5 AAC 27.905(c)) (b) Kotzebue District (5 AAC 27.905(d))
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Other finfish:

Freshwater finfish (see definition on page 6)	Bering cisco is developing in the Lower Yukon River.
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Hagfish	Developing in all waters.
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Lamprey	Developing in all waters.
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Forage fish (see definition on page 6)	Smelt and eulachon fisheries are developing in Upper Cook Inlet (5 AAC 21.505(b)(2)).
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Salmon:

Pink salmon	Developing in the following waters: (1) Kotzebue Area (5 AAC 03.100) (2) Norton Sound – Port Clarence Area (5 AAC 04.100) (3) Yukon – Northern Area (5 AAC 05.100) (4) Kuskokwim Area (5 AAC 07.100) (5) Atka/Amlia Island Area (5 AAC 11.101)
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FISHERY	STATUS
Salmon (continued):	
Chum salmon	Developing in the Port Clarence District (5 AAC 04.200(a))
Shellfish:	
King crab	Developing in the following waters: (1) Golden king crab in Kodiak Area (5 AAC 34.400) (2) Golden king crab in Northern District of the Bering Sea (5 AAC 34.905(c))
Clams	<p>Littleneck clams are developing in the following waters: (1) Southeastern Alaska (5 AAC 38.100) (2) Yakutat Area (5 AAC 38.160) (3) Registration Area J (Westward; 5 AAC 38.400)</p> <p>Arctic surf clams, butter clams, cockle clams, eastern softshell clams, horse clams, and razor clams are developing in Registration Area J (Westward; 5 AAC 38.400)</p>
Octopus	Developing in the following waters: (1) Yakutat Area (5 AAC 38.160) (2) Prince William Sound (5 AAC 38.200) (3) Registration Area J (Westward; 5 AAC 38.400)
Sea cucumbers	Developing in the following waters of Registration Area J (Westward; 5 AAC 38.400): all waters west of 157° 27' W longitude
Sea urchins	Green sea urchins and red sea urchins are developing in Registration Area J (Westward; 5 AAC 38.400)
Shrimp	Pot-gear fisheries are developing in Registration Area J, (Westward; 5 AAC 31.500)
Snails	(except abalone) Developing in all waters.

Definitions:

Flatfish (in Southern Southeast Inside and Northern Southeast Inside Subdistricts)	“Flatfish” means flounders, soles, Greenland turbot, Alaska plaice, sanddabs, and dabs. Halibut is listed separately from flatfish.
Flatfish (in NMFS statistical areas 640 and 650)	“Flatfish” means flathead sole, rex sole, deep water flatfish (Dover sole, Greenland turbot, Kamchatka flounder, and deepsea sole), and shallow water flatfish (rock sole, yellowfin sole, butter sole, starry flounder, English sole, sand sole, and Alaska plaice).
Forage fish	“Forage fish” means capelin, eulachon (hooligan), smelts, deep-sea smelt, Pacific sandfish, Pacific sand lance, gunnels, pricklebacks, warbonnets, eelblennys, cockscombs, shannys, bristlemouths, lanternfishes, lightfishes, anglmouths, and krill (as defined in 5 AAC 39.212(f)).
Freshwater finfish	“Freshwater finfish” includes species such as whitefish, sheefish, Arctic char, Dolly Varden, steelhead, trout, pike, and burbot in fresh and salt water.
Groundfish	“Groundfish” means any marine finfish except salmon, herring, halibut, and osmerids (capelin, smelts, and eulachon or hooligan) (as defined in 5 AAC 39.975(21)).
Other groundfish	“Other groundfish” includes species such as skates, rays, sharks, greenlings, sculpins, eels, grenadiers, prowfish, and ratfish.



THE STATE
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February 11, 2016

The Honorable Louise Stutes
Alaska State Representative
Chair, House Fisheries Committee
State Capitol Room 416
Juneau, AK 99801

Dear Representative Stutes:

The purpose of this letter is to provide you with responses to the questions asked of the Department of Revenue and the Department of Fish & Game during our presentation to the House Fisheries Committee on February 2, 2016. Please see questions in italics and our responses immediately below the questions.

1. *Who is defined as a processor? Can we see a list of taxpayers for the Fisheries Business Tax and Resource Landing Tax, and get a better understanding of exactly who is paying the tax and who isn't?*

If a fish business operator has intentions to process any fishery resource other than what they caught or their activities are limited to roe recovery from salmon caught from a vessel greater than 65 feet in length, then the activities are defined as processing. The following activities further define the undertakings of a processor:

- Prepares, processes or stores a fishery resource;
- Recovers salmon roe;
- Custom processes fishery resources from others;
- A fish business that has a fishery resource custom processed; or
- Exports an unprocessed fishery resource outside of Alaska.

Processing is defined as any activity that modifies the physical condition of the fishery resource. It should also be noted what isn't considered processing: heading, gutting, gilling or icing seafood products or decapitating fish. Processors include traditional shore-based facilities as well as at-sea processors such as catcher-processors and floating processors. Direct marketers are considered processors, but catcher-sellers are not because they sell only their own unprocessed fish. Businesses or individuals that have fish custom processed, that recover salmon roe, or that export unprocessed fish outside of Alaska are considered processors.

Only processors pay the Fisheries Business Tax and Resource Landing Tax. However, in cases where processors buy their fish from independent commercial fishermen, it is possible that some or all of the tax burden to be passed on to the fishermen, since they have little control over what price the processors will pay.

Unfortunately, DOR cannot provide a full list of taxpayers, as this would violate confidentiality.

2. *What is the origin of the separate FBT rate for salmon canneries?*

According to a report from the Alaska History and Cultural Studies organization, called *Alaska's Heritage, chapter 4-16: Fishing and Sea Hunting*: "As early as 1899, Alaska Natives appealed to the

government to protect the salmon for those who relied on it for food. They also asked for the return of some of their fishing sites that cannery operators had occupied. In 1900, Congress responded to the appeals by requiring that anyone engaged in commercial salmon fishing in Alaska establish a hatchery for sockeye salmon. Most cannery operators waited to see if the regulation would be enforced before investing money in a fish hatchery. Congress failed to provide adequate funds for enforcement. In 1906, Congress tried a different tactic to force fish conservation. It levied a tax of four cents on each case of salmon canned.”

From the very beginning of Alaska’s history there has been a separate rate for salmon canneries. From the beginning, non-residents have dominated the canning industry in Alaska. The changing tax rates over the years may have resulted from a shift from a mindset of resentment of non-residents exploiting fishery resources to a mindset of trying to help small Alaskan fishing operators.

Examples of different state salmon cannery tax rates in Alaska’s history include:

- 1913: the First Territorial Legislature adopted the initial “salmon pack tax” of \$0.07 per case and a separate “cold storage tax” for other fisheries
- 1951: the territorial legislature set the fisheries business tax on floating processors to 4% of value and salmon canneries to 6%
- 1967: the tax rate for salmon canneries was lowered to 3%
- 2004: the tax rate for salmon canneries rose to 4.5%

3. *How does the Department of Fish & Game determine what is a developing or established fishery? Can we get a list of them?*

Please see the attached list of developing fisheries.

4. *Why are charter boats not subject to the fish tax?*

There is no reason that charter sport fishing operations couldn’t be taxed if the legislature chose to tax them. Since sport fishery landings are not accounted for in the same rigorous manner as commercial catch there would need to be a new sport charter catch accounting system developed for tax assessment purposes. If the committee would like to develop legislation that would tax charter boats and similar commercial sport fish operators, DOR would be happy to provide technical assistance as needed.

5. *What is the distribution of the \$18 million in new fish tax revenue under HB 251?*

The fiscal note for HB 251 projects \$18.4 million in new revenue from the fish tax increases in FY 2017. The Department of Revenue estimates this new revenue will be broken down by species category as follows:

Category	New revenue (\$ millions)
Groundfish: Pollock	5.4
Groundfish: Non- Pollock	3.2
Black Cod	1.1
Halibut	1.1
Herring	0.1
Salmon	4.9
Shellfish	2.6
Total	18.4

This analysis is based on projections of the distribution of taxable fish value by species, which are used in DOR's annual fish tax forecasts. For more information on the current distribution by species, please see the attached Fish Values & Poundage Report.

6. *What is the distribution of the \$140 million in budget cuts under the governor's proposal?*

Please see the attached document from OMB.

7. *Provide a list of cuts to the Department of Fish & Game.*

Please see the attached list of cuts at Fish & Game.

I hope you find this information to be useful. Please do not hesitate to contact me if you have further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Jerry Burnett", with a long horizontal flourish extending to the right.

Jerry Burnett
Deputy Commissioner

Attachments: Fish Values & Poundage Report 2014, OMB list of budget cuts, Fish & Game list of budget cuts, Fish & Game list of developing fisheries

Title: Fisheries Value and Pounds Reported for Fisheries Business and Landing Taxes, 2014

Preparer: Will Bishop, Economist, (907) 465-8222

Purpose: To provide estimates of total taxable fisheries value and pounds by species for Fisheries Business Tax and Landing Tax for 2014.

Data Source: Fisheries Business Tax and Fisheries Landing Tax data come from the Tax Accounting System for the 2014 tax year.

Disclaimer: This analysis includes only returns entered into the Tax Accounting System as of August 24, 2015. Late returns or amendments could cause reported amounts to change.

The Department of Revenue is in the process of reviewing and updating the data on which this analysis is based. As a result, future analysis could have different results.

Preliminary Taxable Fisheries Values and Pounds by Species Category

Tax Year: 2014 Fisheries Business Tax and Fisheries Landing Tax

AK DOR
Tax Division

<u>Species Category</u>	<u>FBT Pounds</u>	<u>FBT Value</u>	<u>Landing Pounds</u>	<u>Landing Value</u>	<u>Total Pounds</u>	<u>Total Value</u>
Ground fish	1,917,926,772	342,806,698	2,636,879,429	410,392,954	4,554,806,201	\$ 753,199,652
<i>Ground fish: Pollock</i>	<i>1,528,663,206</i>	<i>235,448,258</i>	<i>1,573,166,909</i>	<i>235,975,034</i>	<i>3,101,830,115</i>	<i>471,423,292</i>
<i>Ground fish: Non Pollock</i>	<i>389,263,566</i>	<i>107,358,441</i>	<i>1,063,712,520</i>	<i>174,417,920</i>	<i>1,452,976,086</i>	<i>281,776,361</i>
Black Cod	14,760,157	80,816,144	1,483,657	8,174,948	16,243,814	\$ 88,991,093
Halibut	16,680,658	103,068,434	-	-	16,680,658	\$ 103,068,434
Herring	95,539,705	10,913,554	221,810	8,872	95,761,515	\$ 10,922,427
Salmon	711,707,619	609,305,807	-	-	711,707,619	\$ 609,305,807
Shellfish	89,899,598	273,866,120	3,098,790	10,221,094	92,998,388	\$ 284,087,214
Total	2,846,514,510	1,420,776,758	2,641,683,686	428,797,868	5,488,198,196	1,849,574,627

Notes:
 Fisheries Business Tax and Landing Tax data is from the Tax Accounting System for the 2014 tax year.
 This analysis includes only returns entered into the Tax Accounting System as of August 24, 2015. Late returns or amendments could cause reported amounts to change.

2014 Fisheries Business & Fisheries Landing Taxes Total Pounds



2014 Fisheries Business & Fisheries Landing Taxes Total Value



FY2015-FY2017 Budget Review Summary by Category
Unrestricted General Funds Only

Department	FY2015 Management Plan	FY2016 Management Plan	FY2017 Governor	1 Year Change		2 Year Change	
				FY2017 from FY16 \$	FY2017 from FY16 %	FY2017 from FY2015 \$	FY2017 from FY2015 %
Executive/Judicial Branch							
Administration (Except OPA/PD)	38,411.5	30,184.2	25,074.5	(5,109.7)	-16.9%	(13,337.0)	-34.7%
Commerce	40,454.3	30,478.3	21,904.1	(8,574.2)	-28.1%	(18,550.2)	-45.9%
Environ Conservation	22,472.1	20,093.3	17,721.9	(2,371.4)	-11.8%	(4,750.2)	-21.1%
Fish and Game	79,387.8	65,095.4	57,640.5	(7,454.9)	-11.5%	(21,747.3)	-27.4%
Governor	33,609.5	23,150.0	22,856.1	(293.9)	-1.3%	(10,753.4)	-32.0%
Labor & Workforce (Except AVTEC)	27,267.6	20,322.7	18,472.7	(1,850.0)	-9.1%	(8,794.9)	-32.3%
Law (Except LNG & Criminal Div)	31,962.7	27,259.6	22,242.0	(5,017.6)	-18.4%	(9,720.7)	-30.4%
Alaska Aerospace Corp	6,084.3	-	-	-	-	(6,084.3)	-100.0%
Natural Resources (Except LNG)	88,072.8	70,326.0	64,846.1	(5,479.9)	-7.8%	(23,226.7)	-26.4%
Revenue (Except LNG)	33,831.4	28,983.0	27,760.2	(1,222.8)	-4.2%	(6,071.2)	-17.9%
Military & Veterans Affairs (Except AAC)	18,732.6	17,226.1	17,235.1	9.0	0.1%	(1,497.5)	-8.0%
Transportation	278,604.6	244,014.4	231,307.9	(12,706.5)	-5.2%	(47,296.7)	-17.0%
Branch-wide Unallocated Approps	27,000.0	-	-	-	-	(27,000.0)	-100.0%
Subtotal	725,891.2	577,133.0	527,061.1	(50,071.9)	-8.7%	(198,830.1)	-27.4%
Legislature	77,622.0	73,596.6	72,126.6	(1,470.0)	-2.0%	(5,495.4)	-7.1%
Education							
Educ & Early Devel	1,408,921.8	1,301,647.1	1,292,622.9	(9,024.2)	-0.7%	(116,298.9)	-8.3%
University of Alaska	370,599.7	350,787.0	335,001.6	(15,785.4)	-4.5%	(35,598.1)	-9.6%
Labor Alaska's Institute of Technology (AVTEC)	6,180.4	5,508.8	5,434.7	(74.1)	-1.3%	(745.7)	-12.1%
Subtotal	1,785,701.9	1,657,942.9	1,633,059.2	(24,883.7)	-1.5%	(152,642.7)	-8.5%
Health, Life, Safety and Justice							
Judiciary	111,866.3	110,402.9	106,545.7	(3,857.2)	-3.5%	(5,320.6)	-4.8%
Admin Office of Public Advocacy & Public Defender Agency	49,766.8	49,119.3	47,207.8	(1,911.5)	-3.9%	(2,559.0)	-5.1%
Corrections	297,654.4	277,286.5	270,333.1	(6,953.4)	-2.5%	(27,321.3)	-9.2%
Health & Social Svcs	1,253,650.2	1,165,249.7	1,118,548.9	(46,700.8)	-4.0%	(135,101.3)	-10.8%
Law Criminal Division	29,312.6	27,474.6	27,253.5	(221.1)	-0.8%	(2,059.1)	-7.0%
Public Safety	171,553.2	160,673.7	156,172.2	(4,501.5)	-2.8%	(15,381.0)	-9.0%
Subtotal	1,913,803.5	1,790,206.7	1,726,061.2	(64,145.5)	-3.6%	(187,742.3)	-9.8%
Agency Operating Subtotal	4,503,018.6	4,098,879.2	3,958,308.1	(140,571.1)	-3.4%	(544,710.5)	-12.1%
Key Investments							
Alaska Liquefied Natural Gas (FY16 Supp/FY17 Op)			38,309.8	38,309.8		38,309.8	
Rural Guard Initiative			1,300.0	1,300.0		1,300.0	
Note: Increase Financial Management Capacity Is Non-UGF fund sources							
Agency Operating Subtotal With Key Investments	4,503,018.6	4,098,879.2	3,997,917.9	(100,961.3)	-2.5%	(505,100.7)	-11.2%
Statewide							
Debt Service/Direct Approp to Retirement Acct*	224,082.9	468,729.0	485,580.1	16,851.1	3.6%	261,497.2	116.7%
Oil and Gas Tax Credit Fund**	625,000.0	500,000.0	73,425.0	(426,575.0)	-85.3%	(551,575.0)	-88.3%
Community Revenue Sharing (FY16 Supp in FY17)	52,000.0	-	-	-	0.0%	(52,000.0)	-100.0%
Other Fund Caps (Trauma/Disaster)	5,500.0	2,000.0	2,000.0	-	0.0%	(3,500.0)	-63.6%
Special Appropriations	33,366.8	8,593.5	-	(8,593.5)	-100.0%	(33,366.8)	-100.0%
Subtotal	939,949.7	979,322.5	561,005.1	(418,317.4)	-42.7%	(378,944.6)	-40.3%
Capital Projects	594,881.1	118,418.0	190,290.1	71,872.0	60.7%	(404,591.0)	-68.0%
Justice Reform			5,000.0	5,000.0		5,000.0	
Total Pre-Fund Transfers	6,037,849.4	5,196,619.7	4,754,213.1	(442,406.7)	-8.5%	(1,283,636.3)	-21.3%
FY2016 Supplementals:							
Community Revenue Sharing		35,370.2					
Liquified Natural Gas		157,040.0					
Fund Transfers***							
Misc Fund Transfers (Vaccine/Oil & Haz/AMHS Int)	12,488.7	15,550.0	15,540.0				
Renewable Energy	20,000.0		5,000.0				
REAA School Fund	39,996.1	38,789.0	41,640.0				
AHCC Draw for capital projects	(63,100.0)						
Public Education Fund	58,360.5	(280,451.9)					
Subtotal	67,745.3	(226,112.9)	62,180.0				
TOTAL	6,105,594.7	5,162,917.0	4,816,393.1	(346,524.0)	-6.7%	(1,289,201.6)	-21.1%

*FY2017 Debt Service/Direct Appropriations to Retirement Includes Financing Retirement Fund Obligations

**FY2017 Oil and Gas Tax Credit Fund Includes One-Time Oil and Gas Tax Credit Transition Legislation

***Fund Transfers Excludes FY2015 \$1 billion Supplemental Eliminating K-12 Forward Funding and FY2017 \$3 billion transfer between savings accounts

Department of Fish and Game						
FY2015 Management Plan to FY2016 Management Plan to FY2017 Governor						
General Funds Only - UGF						
January 20, 2016						
RDU/Component	FY2015 Mgmt. Plan	FY2016 Mgmt. Plan	Difference FY15 MP to FY16 MP	FY2017 Gov	Difference FY16 MP to FY17 Gov	Difference FY15 MP to FY17 Gov
Commercial Fisheries						
Southeast Region Fisheries Mgmt.	9,413.3	8,240.9	(1,172.4)	7,060.4	(1,180.5)	(2,352.9)
Central Region Fisheries Mgmt.	9,139.8	7,996.6	(1,143.2)	6,870.4	(1,126.2)	(2,269.4)
AYK Region Fisheries Mgmt.	8,498.3	7,153.0	(1,345.3)	6,366.7	(786.3)	(2,131.6)
Westward Region Fisheries Mgmt.	8,866.9	7,715.4	(1,151.5)	6,622.3	(1,093.1)	(2,244.6)
Statewide Fisheries Mgmt.	12,812.4	8,821.3	(3,991.1)	8,788.1	(33.2)	(4,024.3)
CF Special Projects	534.0	-	(534.0)	0.0	-	(534.0)
Commercial Fisheries Entry Commission	-	-	-	0.0	-	0.0
CF Total	49,264.7	39,927.2	(9,337.5)	35,707.9	(4,219.3)	(13,556.8)
Sport Fisheries						
Sport Fisheries	6,687.5	5,736.7	(950.8)	4,005.7	(1,731.0)	(2,681.8)
Sport Fish Hatcheries	330.9	55.8	(275.1)	55.8	-	(275.1)
SF Total	7,018.4	5,792.5	(1,225.9)	4,061.5	(1,731.0)	(2,956.9)
Wildlife Conservation						
Wildlife Conservation	6,138.7	4,272.9	(1,865.8)	3,003.8	(1,269.1)	(3,134.9)
WC Special Projects	1,437.0	1,255.4	(181.6)	1,255.4	-	(181.6)
Hunter Ed Public Shooting Ranges	-	-	-	0.0	-	0.0
WC Total	7,575.7	5,528.3	(2,047.4)	4,259.2	(1,269.1)	(3,316.5)
Statewide Support Services						
Commissioner's Office	893.2	772.2	(121.0)	753.6	(18.6)	(139.6)
Administrative Services	3,209.5	2,655.2	(554.3)	2,484.3	(170.9)	(725.2)
Boards and Advisory Committees	1,490.0	-	(1,490.0)	0.0	-	(1,490.0)
Advisory Committees	-	418.7	418.7	485.7	67.0	485.7
Boards of Fisheries and Game	-	970.4	970.4	1,199.8	229.4	1,199.8
Habitat	4,255.4	3,752.0	(503.4)	3,567.1	(184.9)	(688.3)
State Subsistence	3,150.9	2,748.9	(402.0)	2,591.4	(157.5)	(559.5)
EVOS Trustee Council	-	-	-	0.0	-	0.0
State Facilities Maintenance	-	-	-	0.0	-	0.0
State Facilities Rent	2,530.0	2,530.0	-	2,530.0	-	0.0
SSS Total	15,529.0	13,847.4	(1,681.6)	13,611.9	(235.5)	(1,917.1)
Department Total	79,387.8	65,095.4	(14,292.4)	57,640.5	(7,454.9)	(21,747.3)



ALASKA STATE LEGISLATURE
HOUSE FINANCE COMMITTEE

State Capitol, Room 519

Rep. Mark Neuman, Co-Chair

Rep. Steve Thompson, Co-Chair

Tuesday, May 3, 2016

10:30 AM

HB 251 - ELECTRONIC TAX RETURNS & FISHERIES TAXES
Governor - DOR -DFG

NEW CS WORKDRAFT FIN 29-GH2921\E
NEW FN DOR T&T 4/6/16 Replaces previous #1

Testifying in Person:

Jerry Burnett, Deputy Commissioner, Treasury Division, Department of Revenue
Kevin Brooks, Deputy Commissioner, Department of Fish and Game
Bruce Twomley, Commissioner, Commercial Fisheries Entry Commission,
Department of Fish and Game

Questions in person:

Randall Hoffbeck, Commissioner, Department of Revenue
Ben Brown, Commissioner, Commercial Fisheries Entry Commission, Department of
Fish and Game **online**



Alaska Whitefish Trawlers Association

P.O. Box 991
Kodiak, AK
99615

aktrawlers@gmail.com
alaskawhitefishtrawlers.org

Representative Steve Thompson, Chair
House Finance Committee
Alaska State Legislature
State Capitol
Juneau, AK 99801

Re: HB251 (Removal of \$3,000 cap on CFEC permits)

Dear Chairman Thompson:

The Alaska Whitefish Trawlers Association (AWTA) is located in Kodiak and has been actively working to represent the interests of independently owned trawl vessels for over 40 years. Our vessels harvest groundfish in the Gulf of Alaska and the Bering Sea for delivery to shore based plants for processing.

I am writing today to express our opposition to that portion of HB251 which would remove the \$3,000 limit on CFEC permits. Our member vessels begin fishing on January 20 and many continue working into late November or even December. Because of the long duration of our seasons, a number of our vessels employ two or even three skippers so that the vessel can continue to operate at its highest potential.

That portion of HB251 which would remove the \$3,000 cap on CFEC permits would have a direct economic impact on our vessels. Depending on which areas and fisheries an individual vessel participates in the cost could increase by more than 100% and will cause economic hardship. A vessel with multiple skippers might have to pay as much as \$19,575 just for the permits that allow the vessel to operate.

We understand the economic challenges facing Alaska but we feel that the fishing industry is being faced with disproportional tax increases. As trawlers, our vessels consume considerable amounts of fuel and the proposed doubling of the tax on fuel will be a burden. Increasing the raw fish tax on the product we deliver will be a burden. Increasing the cost of CFEC permits will be a burden. Collectively, all of these increased costs will be a burden for our industry.

We ask you to take no action on HB251 until a comprehensive analysis of the costs of these tax increases are evaluated in relationship to the perceived benefit that Alaska may receive.

Sincerely,

A handwritten signature in cursive script that reads "Robert L. Krueger".

Robert L. Krueger, Executive Director
Alaska Whitefish Trawlers Association

Patrick O'Donnell
1353 Mountain View Drive
Kodiak, AK 99615

Representative Steve Thompson, Chair
House Finance Committee
Alaska State Legislature
State Capitol
Juneau, AK 99801

Re: HB251 (Removal of \$3,000.00 cap on CFEC permits)

Dear Chairman Thompson

My name is Patrick O'Donnell, I own and operate the 85 foot fishing vessel Caravelle in Kodiak where I have lived for 24 years and fished for 27 years. I have two Captains that operate the Caravelle throughout the year splitting the time so that each Captain can have some Family life with their wife and Kids.

Removing the cap of \$3,000.00 on CFEC permits will have an economic impact on my vessel and the way we operate, as it is now we are required to have a CFEC Permit Card for each skipper in order to land fish, the permit card and the individual has to be onboard in order to be allowed to fish and deliver fish. With the removal of the cap and increased costs we will be forced to let one Skipper go in order to offset the cost of an increased CFEC permit card

This action will only capture 263 Permit cards out of about 22,000 Permit cards issued annually and is targeting only vessels over 60 feet. There are many multifunction vessels that take part in Salmon, Crab, Trawling, Pot fishing, IFQ Halibut and IFQ Sablefish and generate higher gross revenue than many of the vessels over 60 feet.

An increase in all CFEC permits that are issued by the state of Alaska should be looked at to get to the proposed increase in revenue of \$2,179,775.00 as this would look at all user groups and not discriminate against big boats versus small boats

I am opposed to the removal of the Cap of \$3,000.00 on CFEC permits as are many in the fishing industry in Kodiak.

I ask that you take no action on HB 251 at this time.

Sincerely
Patrick O'Donnell

HB 251
S | 3 | 2016

Oppose HB 249 CS Version G
PO Box 232 Petersburg, AK 99833

Petersburg Vessel Owner's Association
(907) 772-9323

email: pvoa@gci.net

April 15, 2016

Representative Neuman
Representative Thompson
Co-Chairs, House Finance Committee

Alaska State Legislature
State Capitol
Juneau, AK 99811-1182
Email: Rep.Mark.Neuman@akleg.gov
Rep.Steve.Thompson@akleg.gov

RE: Oppose HB 249 CS Version G- An Act removing the minimum and maximum restrictions on the annual base fee for the issuance or renewal of an entry permit or an interim-use permit...

Dear Co-Chairs Representative Neuman and Representative Thompson,

Please take a moment to consider the impacts of the proposed changes in Commercial Fisheries Entry Commission (CFEC) fees issuance and renewal fees, and fisheries business and landing taxes. The combination of the two will be a huge fiscal burden on a small portion of the entire seafood industry.

The burden of fisheries related taxes and CFEC fees are not equally shared by the entire seafood industry. Commercial fishing operations are paying most of the burden of taxes, with very little being passed on to buyers. Of the estimated 63,000 jobs provided by the seafood industry, 9,836 permit holders¹ and 23,036 crewmembers² are accountable to pay the estimated \$250 million in taxes within the seafood industry. Furthermore, the 9,836 permit holders already pay nearly \$8.4 million in permit revenue³.

CFEC Permit Renewal Fees

Our members are opposed to the issuance and renewal fees of limited entry and interim-use permits increasing. The current rates already raise over \$2 million a year in excess of the expenses of the Fisherman's Fund and CFEC combined. There is no reason to increase fees and raise more capital beyond these needs. At some price point, permit holders that renew but do not fish their permits will cease to pay the fee. When a permit is not renewed for two years, it is lost. Too high of renewal fees could disrupt the amount of limited entry permits in a given fishery. Vessels that are run by multiple permit holders throughout the year may choose to place permits in the name of a year-around crewman, and therefore decrease the number of permits they pay to renew.

Fisheries Business and Landing Taxes

A one percent fisheries tax raise is a larger increase than it sounds. One percent is an increase in taxes of 20 percent to catcher processors and 33 percent to shore-based processed fish, other than canned salmon.

¹CFEC, Permit and Fishing Activity by Year, State, Census Area, Or City, last table, 2016,
https://www.cfec.state.ak.us/gpbycen/2014/00_ALL.htm

²State of Alaska Department of Fish and Game, 2015 Calendar Year Licenses and Tags Issued,
https://www.adfg.alaska.gov/static/license/pdfs/2015_license_stamps_tags_issued.pdf

³ Commercial Fisheries Entry Commission 2015 Annual Report, page 27, <https://www.cfec.state.ak.us/annrpts/ar2015.pdf>

Commercial fishing and seafood processing in the state of Alaska is the largest private sector employer providing over 63,000 jobs through out the State.⁴ Currently, the seafood industry pays an estimated \$250 million per year in taxes and fees⁵, on average \$70 million goes directly to the State's capital budget. Of these fisheries business and landing taxes, currently 65 Alaskan cities, boroughs, and municipalities receive an average of \$69.6 million providing an important source of revenue and lowering their reliance on State funds. When State and local government revenues are combined, the seafood industry creates revenue beyond the State's cost of \$78.3 million to manage it, and \$18.5 million in capital expenditures, or 125% of its costs⁶. Finally, \$100 million is paid to Community Development Quota (CDQ) groups in Western Alaska, salmon hatchery programs, and Regional Seafood Development Associations (RSDA).

Please be aware that fisheries business and landings taxes are paid off gross profits, as a percentage of harvest, rather than on net profits like many other industries. Even if a fishing trip is not profitable beyond expenses, the fisheries taxes are paid. Please consider the following taxes the seafood industry is already accountable for before choosing to increase them.

Current fisheries taxes due as a percentage of harvest include: Fisheries Business Tax, Fisheries Resource Landing Tax, Seafood Marketing Assessment, Salmon Enhancement Tax, Seafood Development Tax, and Dive Fishery Management Assessment.

Additional fisheries taxes and fees currently contributing to our State, local, federal government include: City and Borough Raw Fish Tax, CDQ Royalties, Commercial Fishery Permit and Vessel Registration Fees, Fishermen's Fund, Commercial Crew Licenses, State Marine Fuel Tax, Revolving Loan Program revenues from the Division of Economic Development, and Corporate Income Tax.

Our industry is also subject to federal fisheries taxes including: Federal IFQ Cost Recovery fees (that increased in 2016), Federal Observer Program fees, and Unemployment Insurance paid by seafood processors.

Cumulative Effects

Please consider the consequences this bill could have within Southeast Alaska communities like Petersburg that are dependent on maintaining their commercial fishing fleets. The seafood industry is the economic driver of Petersburg. Too large of a combined tax, fee, or royalty burden on the small portion of the industry that pays them, could halt the economic growth, or worse, cause a recession within the industry.

Along with this increase, our members paying fish taxes and permit fees do not know if their permanent fund dividend will be reduced, if they will have to pay a statewide corporate income tax, or if they will

⁴ The Economic Value of Alaska's Seafood Industry, McDowell Group
http://ebooks.alaskaseafood.org/ASMI_Seafood_Impacts_Dec2015/pubData/source/ASMI%20Alaska%20Seafood%20Impacts%20Final%20Dec2015%20-%20low%20res.pdf

⁵ UFA Alaska Seafood Industry Taxes and Fees <http://www.ufafish.org/wp-content/uploads/2015/02/4a-Alaska-Seafood-Industry-Taxes-Fees-021115-v1s.pdf>

⁶ Fiscal Effects of Commercial Fishing, Mining, and Tourism: State Revenues and Spending, Institute of Social and Economic Research
http://www.iser.uaa.alaska.edu/Publications/2015_12-FiscalEffectsOfCommercialFishingMiningTourism.pdf

Oppose HB 249 CS Version G
PO Box 232 Petersburg, AK 99833

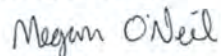
Petersburg Vessel Owner's Association
(907) 772-9323 email: pvoa@gci.net

have to pay a statewide sales tax. The cumulative affects are unknown and unquantifiable at this time. The affects of all of these policies could have vast negative impacts on the health of the seafood industry.

Petersburg Vessel Owner's Association (PVOA) is composed of 100 members participating in a wide variety of species and gear type fisheries. An additional thirty businesses supportive to our industry are members. Our members fish throughout Alaska from Southeast to the Bering Sea. Targeted species include salmon, herring, halibut, sablefish, cod, crab, shrimp, pollock, tuna, geoduck, and sea cucumber.

Thank you for taking the time to consider our conerns. We would be happy to answer any questions.

Respectfully,



Megan O'Neil
Executive Director



UNITED FISHERMEN OF ALASKA

Mailing Address: PO Box 20229, Juneau AK 99802-0229
Physical Address: 410 Calhoun Ave Ste 101, Juneau AK 99801
Phone: (907)586-2820 **Fax:** (907) 463-2545
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May 4, 2016

Representative Steve Thompson, Chair
House Finance Committee
Alaska State Legislature
State Capitol
Juneau, AK 99801

RE: Concerns with HB 251 – Fisheries Taxes

Dear Chairman Thompson and committee members,

United Fishermen of Alaska (UFA) continues to hold our position that any new or increased taxes on the fishing industry must be part of a comprehensive fiscal solution, as included in our 2015 resolution that is previously submitted as [HB251 Backup UFA.pdf](#). We do not see a comprehensive fiscal solution at this time and until that happens we oppose singling industries out.

UFA has the following additional comments on some concepts that are in HB 251 or have been considered in previous versions of the legislation:

UFA opposes the removal of CFEC permit fee maximum caps.

UFA opposes an increase on canned salmon tax - we support keeping this tax at the current 4.5%.

UFA opposes an increase on taxes on developing fisheries of 4%. We are comfortable with an increase to 2% at most in developing fisheries as included in the original legislation as introduced.

UFA is the statewide commercial fishing trade association, representing 34 commercial fishing organizations participating in fisheries throughout the state and its offshore federal waters.

Thank you for your consideration,

Jerry McCune
President

Mark Vinsel
Executive Administrator