

HB

267

<TARGET><BILL>HB 267</BILL><SUBJECT>HB
267</SUBJECT><COMM>HCRA30</COMM></TARGET>

30-LS0808J
Bullard
1/25/18

CS FOR HOUSE BILL NO. 267(CRA)

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTIETH LEGISLATURE - SECOND SESSION

BY THE HOUSE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

Offered:

Referred:

Sponsor(s): REPRESENTATIVE EDGMON

A BILL

FOR AN ACT ENTITLED

1 **"An Act requiring the release of certain records relating to big game hunters, guided**
2 **hunts, and guided sport fishing activities to municipalities for verification of taxes**
3 **payable; and providing for an effective date."**

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

5 *** Section 1.** AS 08.54.760(b) is repealed and reenacted to read:

6 (b) Except as otherwise provided in this subsection, hunt records received
7 under this section and activity reports received under AS 08.54.650 are confidential
8 and not subject to inspection or copying under AS 40.25.110 - 40.25.125. Aggregated
9 data compiled from hunt records and activity reports may be included in reports by the
10 department. The department shall make hunt records and activity reports available

11 (1) if requested, to state agencies, federal law enforcement agencies,
12 and other law enforcement agencies; and

13 (2) to a municipality that levies a tax on those activities, if the
14 municipality

1 (A) requests the records for the purpose of verifying taxes
2 payable; and

3 (B) agrees to maintain the confidentiality of the records.

4 * **Sec. 2.** AS 16.05.815(a) is amended to read:

5 (a) Except as provided in (b) and (c) of this section, records required by
6 regulations of the department concerning the landings of fish, shellfish, or fishery
7 products, and annual statistical reports of fishermen, buyers, and processors required
8 by regulation of the department are confidential and may not be released by the
9 department or by the Alaska Commercial Fisheries Entry Commission except as set
10 out in this subsection. The department may release the records and reports set out in
11 this subsection to the Alaska Commercial Fisheries Entry Commission. The
12 department and the Alaska Commercial Fisheries Entry Commission may release the
13 records and reports set out in this subsection to the recipients identified in this
14 subsection if the recipient, other than a recipient under **(6) - (10)** [(5) - (9)] of this
15 subsection, agrees to maintain the confidentiality of the records and reports. The
16 department and the Alaska Commercial Fisheries Entry Commission may release

17 (1) any of the records and reports to the National Marine Fisheries
18 Service and the professional staff of the North Pacific Fishery Management Council as
19 required for preparation and implementation of the fishery management plans of the
20 North Pacific Fishery Management Council within the exclusive economic zone;

21 (2) any of the records and reports to the professional staff of the
22 Pacific States Marine Fisheries Commission who are employed in the Alaska Fisheries
23 Information Network project for the purpose of exchanging information with users
24 authorized by the department;

25 (3) any of the records and reports to the Department of Revenue to
26 assist the department in carrying out its statutory responsibilities;

27 (4) records or reports of the total value purchased by each buyer to a
28 municipality that levies and collects a tax on fish, shellfish, or fishery products if the
29 municipality requires records of the landings of fish, shellfish, or fishery products to
30 be submitted to it for purposes of verification of taxes payable;

31 (5) **records or reports of guided sport fishing activities filed by a**

guide to a municipality that levies a tax on those activities if the municipality requests the records for the purpose of verifying taxes payable;

(6) such records and reports as necessary to be in conformity with a court order;

(7) [(6)] on request, the report of a person to the person whose fishing activity is the subject of the report, or to a designee of the person whose fishing activity is the subject of the report;

(8) [(7)] on request, annual statistical reports of a fisherman, buyer, or processor to the fisherman, buyer, or processor whose activity is the subject of the report, or to a designee of the fisherman, buyer, or processor whose activity is the subject of the report;

(9) [(8)] any of the records and reports to the Department of Public Safety for law enforcement purposes;

(10) [(9)] fish tickets, fish ticket information, records required of sport fishing guides, and annual statistical reports of fishermen, buyers, and processors and information in those reports to the law enforcement personnel of the National Marine Fisheries Service and the National Oceanic and Atmospheric Administration for the purpose of enforcing fishery laws in waters of this state and in waters of the exclusive economic zone adjacent to this state;

(11) [(10)] fish tickets, fish ticket information, and records required of sport fishing guides regarding halibut to the International Pacific Halibut Commission;

(12) [(11)] any of the records and reports to the child support services agency created in AS 25.27.010, or the child support enforcement agency of another state, for child support purposes authorized under law;

(13) [(12)] any of the records and reports to the Department of Natural Resources to assist the department in carrying out its statutory responsibilities in regard to sport fishing operations and sport fishing guides within the Kenai River Special Management Area under AS 41.21.500 - 41.21.514; and

(14) [(13)] fish ticket information and records or reports of the total value purchased by each fisherman, buyer, or processor to the National Marine Fisheries Service for the purpose of enforcing the industry fee system of a fishing

1 capacity reduction program under 16 U.S.C. 1861a (Magnuson-Stevens Fishery
2 Conservation and Management Act).

3 * **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to
4 read:

5 **APPLICABILITY.** (a) AS 08.54.760(b), as repealed and reenacted by sec. 1 of this
6 Act, requires the Department of Commerce, Community, and Economic Development to
7 make a record reported under AS 08.54.650 or 08.54.760(b) available to a requesting
8 municipality that levies a tax on the reported activity, regardless of whether the activity
9 occurred before, on, or after the effective date of this Act.

10 (b) AS 16.05.815(a), as amended by sec. 2 of this Act, requires the Department of
11 Fish and Game to make a record of guided sport fishing activity filed by a guide available to a
12 requesting municipality that levies a tax on the guided sport fishing activity, regardless of
13 whether the activity occurred before, on, or after the effective date of this Act.

14 * **Sec. 4.** This Act takes effect immediately under AS 01.10.070(c).

A M E N D M E N T

OFFERED IN THE HOUSE

BY REPRESENTATIVE RAUSCHER

TO: CSHB 267(CRA), Draft Version "J"

1 Page 2, following line 3:

2 Insert a new bill section to read:

3 "* Sec. 2. AS 08.54.760 is amended by adding a new subsection to read:

4 (d) The department shall charge a municipality a fee, set by the department
5 under AS 37.10.050, to provide a record under (b)(2) of this section."

6

7 Renumber the following bill sections accordingly.

8

9 Page 4, line 10:

10 Delete "sec. 2"

11 Insert "sec. 3"

A M E N D M E N T

OFFERED IN THE HOUSE

BY REPRESENTATIVE RAUSCHER

TO: CSHB 267(CRA), Draft Version "J"

1 Page 1, line 10:

2 Delete "make hunt records and activity reports available"

3

4 Page 1, line 11, through page 2, line 3:

5 Delete all material and insert:

6 "(1) make a hunt record or activity report available, if requested, to a
7 state agency, federal law enforcement agency, or other law enforcement agency; and

8 (2) provide information relating to the number of days and geographic
9 location of a hunt or activity, from hunt records received under this section or activity
10 reports received under AS 08.54.650, to a municipality that levies a tax on those
11 activities if the

12 (A) information concerns hunts or activities occurring within
13 the four calendar years preceding the date of the request; and

14 (B) municipality

15 (i) requests the records for the purpose of verifying
16 taxes payable; and

17 (ii) agrees to maintain the confidentiality of the
18 records."

19

20 Page 2, line 31, through page 3, line 2:

21 Delete all material and insert:

22 "(5) records or reports of guided sport fishing activities filed by a
23 guide with a municipality that levies a tax on those activities if

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(A) the municipality requests the records for the purpose of verifying taxes payable; and

(B) the activities occurred within the four calendar years preceding the date of the request;"

Page 4, lines 3 - 13:

Delete all material.

Renumber the following bill section accordingly.

AMENDMENT

OFFERED IN THE HOUSE

BY REPRESENTATIVE RAUSCHER

TO: CSHB 267(CRA), Draft Version "J"

1 Page 1, line 13, through page 2, line 3:

2 Delete all material and insert:

3 "(2) to a municipality that levies a tax on those activities, if the
4 (A) information concerns hunts or activities occurring within
5 the four calendar years preceding the date of the request; and
6 (B) municipality
7 (i) requests the records for the purpose of verifying
8 taxes payable; and
9 (ii) agrees to maintain the confidentiality of the
10 records."
11

12 Page 2, line 31, through page 3, line 2:

13 Delete all material and insert:

14 "(5) records or reports of guided sport fishing activities filed by a
15 guide to a municipality that levies a tax on those activities if the
16 (A) municipality requests the records for the purpose of
17 verifying taxes payable; and
18 (B) activities occurred within the four calendar years
19 preceding the date of the request;"
20

21 Page 4, lines 3 - 13:

22 Delete all material.
23

1 Renumber the following bill section accordingly.

A M E N D M E N T

OFFERED IN THE HOUSE
TO: HB 267

BY REPRESENTATIVE EDGMON

1 Page 1, lines 5 - 13:

2 Delete all material and insert:

3 **"* Section 1.** AS 08.54.760(b) is repealed and reenacted to read:

4 (b) Except as otherwise provided in this subsection, hunt records received
5 under this section and activity reports received under AS 08.54.650 are confidential
6 and not subject to inspection or copying under AS 40.25.110 - 40.25.125. Aggregated
7 data compiled from hunt records and activity reports may be included in reports by the
8 department. The department shall make hunt records and activity reports available (1)
9 if requested, to state agencies, federal law enforcement agencies, and other law
10 enforcement agencies; and (2) to a municipality that levies a tax on those activities, if
11 the municipality

12 (A) requests the records for the purpose of verifying taxes
13 payable; and

14 (B) agrees to maintain the confidentiality of the records."
15

16 Page 4, line 1:

17 Delete "amended"

18 Insert "repealed and reenacted"



Sponsor Statement

House Bill 267

Release of Hunting and Sport Fishing Records to Municipalities

For boroughs and other municipalities that bring in revenues through levies on fish and game guiding, HB 267 will provide a tool to help confirm that activities within their jurisdictions subject to taxation are being accurately reported to them. The bill would allow municipalities access to certain records collected by the state that relate to big game hunters, guided hunts, and guided sport fishing for the purpose of verifying taxes payable. All such information would remain confidential.

The access that HB 267 permits municipalities is modeled after long-existing provisions in AS 16.05.815(a)(4) and AS 43.75.133, both of which allow local governments to review certain records, reports, and returns to verify payment of local commercial fishing taxes.

With state-government cutbacks resulting in greater responsibilities and costs being borne by local governments, all necessary resources should be made available to our municipalities to ensure they are receiving the revenues due to them according to their local ordinances.



Sectional Summary

HB 267

Release of Hunting and Sport Fishing Records to Municipalities

For boroughs and other municipalities that bring in revenues through levies on fish and game guiding, HB 267 will provide a tool to help confirm that activities within their jurisdictions subject to taxation are being accurately reported to them. The bill would allow municipalities access to certain records collected by the state that relate to big game hunters, guided hunts, and guided sport fishing for the purpose of verifying taxes payable. All such information would remain confidential.

The access that HB 267 permits municipalities is modeled after long-existing provisions in AS 16.05.815(a)(4) and AS 43.75.133, both of which allow local governments to review certain records, reports, and returns to verify payment of local commercial fishing taxes.

Section 1 amends statutes on the confidentiality of hunt records and activity reports to add municipalities to those entities already allowed access to such information.

Specifically, this section amends AS 08.54.760(b) to make hunt records received by the Department of Commerce, Community, and Economic Development under AS 08.54.760 and activity reports received by the department under AS 08.54.650 available "to a municipality that levies a tax on those activities if the municipality requests the records for the purpose of verifying taxes payable."

Section 2 amends statutes on the confidentiality of records and reports required by the Department of Fish & Game to include that a municipality is allowed access to records and reports of guided sport fishing activities if the municipality levies a tax on such activities and requests the records for the purpose of verifying taxes payable.

Specifically, this section amends AS 16.05.815(a) to include that the department may release "(5) records or reports of guided sport fishing activities filed by a guide to a municipality that levies a tax on those activities if the municipality requests the records for the purpose of verifying taxes payable."

Section 3 amends uncodified law to state that municipalities' access to records and reports as described above shall be granted by the relevant department "regardless of whether the activity occurred before, on, or after the effective date of this act." This will allow municipalities to review records submitted in recent years if they deem it in their interest.

Fiscal Note

State of Alaska
2018 Legislative Session

Bill Version: HB 267
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB267-DCCED-CBPL-01-19-18
Title: RELEASE HUNTING/FISHING RECORDS TO
MUNI
Sponsor: EDGMON
Requester: (H) Community and Regional Affairs

Department: Department of Commerce, Community and
Economic Development
Appropriation: Corporations, Business and Professional
Licensing
Allocation: Corporations, Business and Professional
Licensing
OMB Component Number: 2360

Expenditures/Revenues

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

	FY2019 Appropriation Requested	Included in Governor's FY2019 Request	Out-Year Cost Estimates				
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
OPERATING EXPENDITURES	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Personal Services	60.9		60.9	60.9	60.9	60.9	60.9
Travel							
Services	17.5		15.0	15.0	15.0	15.0	15.0
Commodities	10.0						
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	88.4	0.0	75.9	75.9	75.9	75.9	75.9

Fund Source (Operating Only)

1156 Rcpt Svcs (DGF)	88.4		75.9	75.9	75.9	75.9	75.9
Total	88.4	0.0	75.9	75.9	75.9	75.9	75.9

Positions

Full-time	1.0		1.0	1.0	1.0	1.0	1.0
Part-time							
Temporary							

Change in Revenues

1156 Rcpt Svcs (DGF)	88.4		75.9	75.9	75.9	75.9	75.9
Total	88.4	0.0	75.9	75.9	75.9	75.9	75.9

Estimated SUPPLEMENTAL (FY2018) cost: 0.0 *(separate supplemental appropriation required)*
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY2019) 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? Yes
If yes, by what date are the regulations to be adopted, amended or repealed? 12/31/18

Why this fiscal note differs from previous version/comments:

Not applicable, initial version.

Prepared By:	Janey McCullough, Director	Phone:	(907)465-2538
Division:	Corporations, Business and Professional Licensing	Date:	01/19/2018
Approved By:	Catherine Reardon, Director	Date:	01/19/18
Agency:	Division of Administrative Services, DCCED		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2018 LEGISLATIVE SESSION

BILL NO. HB 267

Analysis

This bill amends AS 08.54.760(b) by allowing municipalities to access all historical, current, and future confidential hunt records for the purpose of verifying taxes payable if that municipality levies a tax on such activities.

To implement this legislation, regulations will be required.

The division will require one new Office Assistant I to redact up to 4,000 records annually and manage incoming requests.

If the bill passes the following expenses will be incurred:

Personal Services: \$60.9 (one permanent Office Assistant I, range 8)

Services: \$15.0 (on-going support services for new position)
\$2.5 (one-time costs for advertising, printing, and postage for regulations)

Commodities: \$10.0 (one-time startup costs of new position)

Professional licensing programs within the Division of Corporations, Business and Professional Licensing are funded by Receipt Supported Services, fund source 1156 Rcpt Svcs (DGF). Licensing fees for each occupation are set per AS 08.01.065 so the total amount of revenue collected approximately equals the occupation's actual regulatory costs.

Fiscal Note

State of Alaska
2018 Legislative Session

Bill Version: HB 267
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB267-DFG-DWC-01-19-18
Title: RELEASE HUNTING/FISHING RECORDS TO
MUNI
Sponsor: EDGMON
Requester: House Community and Regional Affairs

Department: Department of Fish and Game
Appropriation: Wildlife Conservation
Allocation: Wildlife Conservation
OMB Component Number: 473

Expenditures/Revenues

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

	FY2019	Included in	Out-Year Cost Estimates				
	Appropriation	Governor's					
	Requested	FY2019					
		Request					
OPERATING EXPENDITURES	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
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

Fund Source (Operating Only)

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2018) cost: 0.0 *(separate supplemental appropriation required)*
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY2019) 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? n/a

Why this fiscal note differs from previous version/comments:

Initial version of fiscal note.

Prepared By:	Bruce Dale, Director	Phone:	(907)861-2101
Division:	Wildlife Conservation	Date:	01/19/2018 01:30 PM
Approved By:	Carol Petraborg, Director	Date:	01/19/18
Agency:	Division of Administrative Services		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2018 LEGISLATIVE SESSION

BILL NO. HB 267

Analysis

Hunting log and registration records that would be released to municipalities under this legislation are handled entirely by the Department of Commerce, Community, and Economic Development (DCCED), Division of Corporations, Business, and Professional Licensing, Big Game Commercial Services Board.

Fiscal Note

State of Alaska
2018 Legislative Session

Bill Version: HB 267
Fiscal Note Number: _____
() Publish Date: _____

Identifier: HB267-DFG-DSF-01-19-18
Title: RELEASE HUNTING/FISHING RECORDS TO
MUNI
Sponsor: EDGMON
Requester: House Community and Regional Affairs

Department: Department of Fish and Game
Appropriation: Sport Fisheries
Allocation: Sport Fisheries
OMB Component Number: 464

Expenditures/Revenues

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

	FY2019	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2019 Request	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
OPERATING EXPENDITURES	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Personal Services	9.1		2.0	2.0	2.0	2.0	2.0
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
Total Operating	9.1	0.0	2.0	2.0	2.0	2.0	2.0

Fund Source (Operating Only)

1037 GF/MH (UGF)	9.1		2.0	2.0	2.0	2.0	2.0
Total	9.1	0.0	2.0	2.0	2.0	2.0	2.0

Positions

Full-time							
Part-time							
Temporary							

Change in Revenues

None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2018) cost: 0.0 (separate supplemental appropriation required)
(discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY2019) 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? n/a

Why this fiscal note differs from previous version/comments:

Initial version of fiscal note.

Prepared By: <u>Tom Brookover, Director</u>	Phone: <u>(907)267-2150</u>
Division: <u>Sport Fish Division</u>	Date: <u>01/19/2018 07:30 PM</u>
Approved By: <u>Carol Petraborg, Director</u>	Date: <u>01/19/18</u>
Agency: <u>Administrative Services</u>	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2018 LEGISLATIVE SESSION

BILL NO. HB 267

Analysis

Sport fishing business owners and guides are required by regulation to register with the department before conducting sport fishing or guide services. Sport fishing guides are required by regulation to obtain and complete a logbook. Logbooks require information including: Division of Motor Vehicles boat registration or United States Coast Guard documentation number for vessels used to provide guide services; locations where guide services were provided; effort, catch, and harvest by clients, owners, or employees of the sport fishing business or guide, and; other information the department requires. The sport fishing business owner is responsible for reporting logbook information and returning logbooks completed by the guide it employs to the department as specified in the logbook. The purpose of the logbook program is to provide information necessary for the management or conservation of the fishery resource or regulation of the guide industry. Under Alaska Statutes, logbook information is confidential and may not be released by the department. This bill would require the release of certain records related to big game hunters, guided hunts, and guided sport fishing activities to municipalities for verification of taxes payable.

Assumptions:

- any of the existing municipalities in Alaska may request records or reports of guided fishing activities filed by a guide from the Division of Sport Fish to verify taxes payable to the municipality;
- the department is aware of three municipalities that currently tax sport fishing guide activities in some way; and
- municipalities that request records or reports for the purposes of this bill will submit requests on an annual basis.

Limitations:

- it is not clear what records and/or reports are expected to be released to municipalities. Although the bill language specifies guided fishing activities, AS 16.05.815(a) refers to reports concerning landings of fish and other parameters commonly associated with a commercial, as opposed to a guided sport, fishery; and
- guided fishing activity data is collected at a certain geographic scale using geographic areas specified by the division for fishery management purposes. The scale and area currently used is likely incongruent with municipal boundaries and areas in most cases.

Calculation Method:

One-time and recurring costs are estimated to account for requests from three municipalities in Alaska. One-time costs are identified for FY19 and provide for initial work with each municipality to ascertain the types of information needed, reconcile municipal boundaries with the geographic reporting areas, and configure databases to provide the requested data. One-time costs identified for initial setup in FY19 are estimated at \$9.1. This includes salary for one Program Coordinator II (\$13.0/month) for one week per each of the 3 municipalities, and assumes an average of 4.3 weeks per month (52 weeks per year divided by 12 months per year).

$$(13.0 \text{ monthly salary divided by } 4.3 \text{ weeks per month, multiplied by } 3 \text{ municipalities}) \\ (13.0/4.3)*3 = 9.1$$

Recurring annual costs are estimated to be \$2.0 annually. This provides for line 100 costs of responding to annual requests for up to 3 municipalities, at less than one day per municipality. Funding for these personal services likely does not qualify for Fish and Game fund and would require general fund.

Cost identified in this FN is likely a minimum estimate. Actual costs will depend on the number of municipalities requesting records or reports of guided fishing activity from the division. Should the number of municipalities requesting records or reports increase beyond the three municipalities understood to tax fishing guide services, actual costs would increase proportionally.

Bristol Bay Economic Development Corporation

P.O. Box 1484 • Dillingham, Alaska 99576 • (907) 842-4370 • Fax (907) 842-4338 • 1-800-478-4370



January 26th, 2018

Representative Bryce Edgmon
Alaska State Legislature
Juneau, AK

Dear Representative Edgmon,

The Bristol Bay Economic Development Corporation supports passage of HB267, giving municipalities' access to hunt and sports fishing records for the purpose of verifying taxes payable. Borough's tax revenue is translated into infrastructure; docks, renewable energy, erosion abatement, as well as supporting the village schools. This translates in to improvement in the lives of the Lake and Peninsula's residents by improving opportunities for self-sustained economic development.

There are lots of other arguments that could be made in support of the bill, and if necessary I'd be happy to speak to them but in the interest of brevity I'll keep this short. From the view point of BBEDC this bill is logical, practical, and promotes Economic Development.

If I can answer any additional questions please don't hesitate to contact me.

Sincerely,

Norman Van Vactor
CEO / President

**Lake and Peninsula Borough
Municipal Code
Title 6 Revenue and Finance**

Chapter 6.50 ANNUAL PERMIT FEE FOR PROFESSIONAL GUIDES

Sections:

- 6.50.010 Permit Required
- 6.50.020 Procedure for Obtaining Permit--Fee Established
- 6.50.030 Estimated Fees / Forced Filing
- 6.50.040 Confidentiality
- 6.50.050 Record Keeping Required
- 6.50.060 Appeals
- 6.50.070 Borough's Duty to Issue Permit
- 6.50.080 Civil Penalties and Enforcement
- 6.50.090 Permit not Transferable
- 6.50.100 No Exclusive Right or Privilege
- 6.50.110 Compliance with Other Laws Required
- 6.50.120 Disposition of Permit Fees Collected
- 6.50.130 Severability
- 6.50.140 Definitions

Section 6.50.010 Permit Required.

Professional guides must procure a permit from the borough and pay the fees provided for in Section 6.50.020 of this chapter for each year they conduct business within the borough. The permit shall be valid for a period of one year commencing on January 1st and expiring on December 31st of the year for which the permit is procured. A permit is required:

1. Hunting guides registered in guide use areas and/or game management units within borough boundaries.
2. Guiding businesses registered with any National Park or Preserve within borough boundaries.
3. Lodge Operators who provide professional guide services as defined herein in addition to lodging services or as part of a tour package shall be required to procure a professional guide permit.
4. Air taxi operators and air taxi operators who provide guiding services in addition to air taxi service within the borough.

(Amended by Ordinance 15-03; 5/11/15)

Section 6.50.020 Procedure for Obtaining Permit

A. In order to obtain a permit as required by this chapter, the professional guide must accurately and completely fill out an application form, available through the Borough, and submit within 30 days of guiding activity in the borough. The application shall be accompanied by a check payable to the Borough, and submit within 30 days of guiding activity in the borough. The application shall be accompanied by a check payable to the Borough for twenty five dollars (\$25.00) annual Application Processing Fee. The application fee is nonrefundable.

(Amended by Ordinance 09-09; 11/14/09 & Ordinance 15-03; 5/11/15, & Ordinance 17-03; 3/24/2017)

B. The Borough Tax Administrator may require that the applicant submit documentation supporting the tax filing including, but not limited to: copies of all activity reports provided to the National Park Service, US Fish and Wildlife Service, or other Federal land management agencies, copies of fish and game harvest reports submitted to the Alaska Department of Fish and Game, copies of any occupational or business licenses required by the Alaska Department of Fish and Game, Department of Commerce, or other State or Federal Agency, and copies of any leases or land use permits obtained from the Department of Natural Resources or other State or Federal Agency or affected private landowner in cases where the Tax Administrator has reason to believe that the professional guide has not complied with the requirements of this Chapter. (Amended by Ordinance 17-03; 3/24/2017)

C. The following permit fees are established:

1. Professional Guides who provide guiding services only and do not provide any overnight accommodations or who provide guide services for lodges, when those services are not part of an inclusive Lodge package: \$3.00 per visitor-day. Professional Guides who provide guide services for lodges that are registered to pay the Hotel-Motel Room Tax under Chapter 6.90 shall pay \$1.00 per visitor day. (Amended by Ordinance 09-09; 11/14/09 & Ordinance 17-04; 3/24/2017)

2. Professional Guides who provide guiding services and primitive overnight accommodations.

(a) Primitive overnight accommodations include:

1. Cabins without indoor plumbing, running water, or restroom facilities. They also include established, permanent, or semi-permanent camps that have wall tents, framed huts, or other semi-permanent shelter. Camps qualify as "established" or permanent if they contain improvements such as cooking facilities, storage facilities for equipment, food, or fuel, and improvements to provide for solid waste disposal, human waste disposal, and drinking water. These overnight accommodations must be for the exclusive use of the guide's clients and used as part of the guiding package or tour.
2. Lodge or cabin accommodations with indoor plumbing, running water, and/or restroom facilities that are for the exclusive use of the guide operator's clients and is used as part of the guiding package price.

(b) If these facilities are available for rent by the general public or if they do not qualify as primitive as defined herein, they are subject to the Borough's Hotel - Motel Room Tax (Chapter 6.90 of the Municipal Code).

(c) \$3.00 per visitor-day, and

(d) \$250.00 per year for each established camp, cabin site, cabin, or lodge providing primitive overnight accommodations as defined herein. (Amended by Ordinance 09-09; 11/14/09; Ordinance 15-03; 5/11/2015 & Ordinance 17-04; 3/24/2017)

3. Professional guides who carry tents, sleeping bags, stoves, and other camping gear with them and camp in the field and carry this equipment out again; taking all such equipment with them when they leave, are subject to the guiding fee established above but are exempt from the overnight accommodation fees established above. (Amended by Ordinance 09-09; 11/14/09)

4. A professional guide who fails to obtain a permit and submit the proper fees by December 31st of a year in which he/she conducted business in the borough is prohibited from conducting business in the borough in any succeeding years until he/she has come into compliance with the requirements of this Chapter. The Borough reserves the right to exercise any and all of the remedies contained in Sections 6.50.020

(B), 6.50.030, 6.50.070 and any other applicable sections of this Chapter and State law in order to enforce the provisions herein. (Amended by Ordinance 09-09; 11/14/09)

(Section 6.50.020 (C) Amended by Ordinance 17-05 on 1/17/2017)

6.50.030 Estimated Fees / Forced Filing

If the Borough is unable to ascertain the amount of fees due from a professional guide for any given year because the guide has failed to apply for a permit, file the required application form, provide required supplemental information, filed a false, inaccurate or incomplete application, failed to keep accurate books and records as required, or has falsified records, the Borough may make an estimate of the amount of permit fees due based upon any evidence in its possession.

The Borough shall mail by certified mail or deliver to the guide written notice of the amount of the estimate. This amount shall be presumed to correctly state the amount of permit fees due unless the guide files an accurate return with supporting documentation and transmits the amount due to the Borough not later than thirty (30) days after the date on which the Borough mails or delivers the notice. A notice is sufficient under this section if it is either actually delivered to the guide, or if it is mailed by certified mail return receipt requested, at the guide's most current address as contained in the Borough's permit records. If the guide has not filed a correct return satisfactory to the administrator, along with the taxes due, within thirty (30) days of the date of mailing of the forced filing, the amount of any deficiency remaining unpaid on the forced filing is presumed correct and is delinquent from the date originally due; provided, if upon a subsequent audit or inspection of the records of the guide, it is determined that a greater amount was due, the guide shall be liable for payment of such additional amount. A

forced filing may be made if the Borough is unable to ascertain the tax due to be remitted by a guide by reason of the failure of the guide to keep accurate records or to allow inspections of the guide's records, or of the guide's falsification of records. (Amended by Ordinance 17-05 on 1/17/2017)
6.50.040 Confidentiality.

A. Except as provided below, all permit applications and supporting documentation filed with the Borough for the purpose of complying with the requirements of this ordinance and all associated data obtained from professional guides are confidential and shall be kept from inspection of all persons except officers, agents, and employees of the Borough. Provided however, that such applications and data obtained therefrom may be discussed by the Assembly in public session if the guide affected consents or makes a request for such discussion in writing.

B. Information in the possession of the Borough which was obtained by the Borough from a professional guide in the administration or enforcement of the provisions of this chapter which discloses the particulars of the business or affairs of the owner that is not otherwise public information is not a matter of public record. The information shall be kept confidential except when its production is required in an official Borough, State, or Federal investigation, law enforcement action, or court proceeding. These restrictions do not prohibit the publication of tax lists showing the names of taxpayers or delinquent taxes. Information otherwise protected by this chapter may be furnished on a reciprocal basis to other agencies of the State or Federal government concerned with the enforcement of tax laws or land use regulations.

C. In the course of a criminal or civil action to enforce any provision of this ordinance, the Borough may allege, prove, publish, and produce for any purpose any documents and/or information previously filed with the Borough. The Borough may deliver to a professional guide or his/her authorized representative a copy of any return filed by him or on his behalf. The Borough may also publish statistics concerning the information contained in returns if the publication is done in such a manner that the information contained in a particular return cannot be identified.

6.50.050 Record Keeping Required.

A. Every professional guide shall keep and preserve for a period of three years all records of business activities within the Lake and Peninsula Borough. Professional guides shall permit the Borough or its agent to examine, inspect, and copy said records, books, and accounts at any reasonable time. If the Borough initiates an enforcement proceeding against the professional guide under this Chapter, the professional guide must keep and preserve all records, even if that may exceed three (3) years, until said enforcement proceeding(s) are completed.

B. For the purpose of ascertaining the correctness of any return, or determining the amount of permit fees due, the Borough Manager or his/her agents may hold audits, investigations, and hearings concerning any matters covered by this ordinance, and may examine any relevant` ` books, papers, records, accounts, or memoranda of any such professional guide, and may require the attendance of

any person through the issuance of a subpoena which shall be enforced under the Alaska Rules of Civil Procedure in the same manner as subpoenas issued by an officer or agency of the State.

6.50. 060 Appeals.

A. If a professional guide believes that he/she is exempt or otherwise not subject to the fees and requirements imposed by this chapter or believes that a penalty, interest, or other charge is not owing, but has been informed by the Borough that he/she is subject to the provisions of this ordinance or such penalty, interest, or charge is owing, the guide may protest the charge by paying the amount owed to the Borough on or before the due date and filing with the Borough at the time of payment a statement of protest setting out all relevant facts and clearly explaining why the guide is exempt or not subject to the provisions of this chapter. The payment and statement must be received not later than the 30th day following the date upon which a forced filing or other notice of violation or delinquency was mailed or delivered. Failure to file a statement of protest and to pay the amount claimed by the Borough as owing within the time permitted within this subsection or other section of this chapter constitutes a waiver of the right to protest administratively.

B. The tax administrator shall issue a written ruling on each collector protest within thirty (30) days of receipt of the protest or on such later date as may be required to insure full consideration of the issues raised in the protest. The guide has the burden of proof. The tax administrator may permit or require the guide to provide additional information relevant to the protest. The tax administrator may seek the advice of the Borough attorney on any protest. The ruling on the protest must set forth the specific reasons for the grant or denial of the protest. The ruling will be sent to the guide at the address given on the protest documents.

C. If a protest is granted, the tax administrator shall refund to the guide the penalty, interest, or charge levied or the fee collected and paid to the Borough that was exempt or otherwise not subject to the provisions of this chapter.

D. In the event a protest is denied, the guide may, within thirty (30) days of the date of denial, appeal the denial to the Borough Manager if the Manager was not acting as the tax administrator on the protest. The Manager shall receive such additional information whether written or oral as the guide may desire to present. The Manager may also receive such additional testimony and material as the tax administrator may present. The Manager shall render a decision in writing and give notice of the decision to the guide within a reasonable amount of time. The decision of the Manager, whether acting as the tax administrator or Manager, is final and is subject to judicial review by an appeal to the superior court under applicable appellate court rules.

E. Failure to file an appeal or protest as authorized under this section within the time permitted constitutes a waiver of the appeal or protest and any other rights of the guide to challenge the fees, penalties, interest, or other charge directly or collaterally.

6.50.070 Civil Penalties and Enforcement

To enforce payment of the required fees and any penalties, interest, and administrative costs of collection, the Borough may institute a civil action against the violator in the appropriate court for the State of Alaska and seek an injunction prohibiting the violator from operating without a permit until all required fees and other charges have been paid. The Borough reserves the right to exercise any and all additional lawful remedies available to it against violators of this chapter, including, but not limited to, the imposition of tax lien against the property and other assets of the guide or corporate officers of the company responsible for payment of the fees.

The Borough may also, in addition to any penalties or other fees, levy a charge to cover its administrative costs associated with collection actions including, but not limited to, actual and reasonable lawyer's fees.

A. A person who fails to file a return as required under this chapter or who fails to remit all the taxes due the Borough by that person shall pay a penalty of five percent (5%) of the taxes due with a minimum penalty of \$500.00 if no return is filed. The penalty is imposed for each month or part of a month during which the delinquency of failure to file exists up to a maximum total penalty for a single calendar quarter shall not exceed three thousand dollars (\$3000). The filing of an incomplete return shall be treated as the filing of no return.

B. Interest at the rate of twelve (12%) per annum shall be paid on all amounts due the Borough that are not received by the Borough as required under this chapter except interest does not accrue on penalties.

C. A person who fails to apply for a certificate of registration as required by this chapter shall pay a penalty of five hundred dollars (\$500.00). Such penalty must be paid before the license is issued or, if the original license was issued before the determination that a penalty was due or before a renewal or amended license is issued if the original license was issued before the determination that a penalty was due. A person who fails to apply for a certificate of registration, who engages in taxable transactions after being informed in writing that a certificate of registration is required, shall pay a penalty of one thousand dollars (\$400) (\$1,000) before the license is issued or before a renewal or amended license is issued if the original license was issued before the determination that a penalty was due.

D. A failure of or refusal of a person required to collect a tax under this chapter to produce records or allow inspection at such reasonable times as requested or demanded by the sales tax administrator shall pay to the Borough a penalty equal to three times any deficiency found or estimated to have occurred by the sales tax administrator; provided, the minimum penalty payment is three thousand dollars (\$3000).

E. A person required to maintain records under the provisions of this chapter shall immediately notify the Borough of any fire, theft or other casualty that would prevent the person from complying with the provisions of this chapter. Such casualty is a defense to a civil penalty levied under subsection E. of this section, but does not excuse the person from the liability for payment to the Borough of

taxes required to be collected. Accidental or unexplained loss of funds or records does not excuse a person from the performance of any of the requirements under this chapter.

F. The Borough shall apply payments received on a delinquency first to the payment of penalties, then to the payment of administrative costs of collection, then to the payment of interest, and then to the payment of delinquent taxes. (Section 6.50.070 was amended in entirety by Ordinance 17-06 on 1/17/2017)

Section 6.50.080 Borough's Duty to Issue Permit.

Upon receipt of an accurate and complete permit application and payment of the required fees, the Clerk or Finance Officer shall issue the applicant a permit listing the type of permit, the person's name and address, and the dates for which the permit is issued.

Section 6.50.090 Permit Not Transferable.

A permit issued pursuant to this chapter may not be assigned or otherwise transferred to any other person, business, or corporation.

Section 6.50.100 No Exclusive Right or Privilege.

A permit issued pursuant to this chapter confers no exclusive right or privilege upon the permittee.

Section 6.50.110 Compliance With Other Laws Required.

Procuring a permit pursuant to this chapter does not relieve the permittee from complying with any other applicable laws or regulations.

Section 6.50.120 Disposition of Permit Fees Collected.

All permit fees collected by the Borough pursuant to this chapter shall be deposited in the general fund and appropriated by the Borough Assembly.

Section 6.50.130 Severability.

If a court of competent jurisdiction determines that any provision of this ordinance or any application thereof to any person or circumstance is invalid, the remainder of this ordinance and its application to other persons or circumstances shall not be affected thereby.

Section 6.50.140 Definitions.

For the purposes of this Chapter, the following definitions apply:

1. "Person" means natural persons and includes partnerships, corporations, associations, and other business or non-profit organizations.
2. "Professional Guide" means a person who contracts to guide, lead, direct, or accompany others on hunting, fishing, sightseeing, rafting, camping, hiking or other recreational trips within the Borough. Exemptions include, 1) Lodge operators who do not engage in guiding as defined herein, 2) lodge employees who provide guide services to lodge customers pursuant to their employment by the lodge provided that the lodge itself has a valid guiding permit, 3) professional guide employees who do not directly contract with members of the public to

provide guiding services, and 4) air taxi operators unless such operators provide one or more of the services listed above in addition to providing air transportation.

3. "Lodge Operator" means a person who, for compensation, operates a lodge, hotel, bed and breakfast, house or cabin within the Borough providing overnight accommodations primarily to the general public, including, but not limited to, hunters, sport fishers, hikers, rafters, sightseers, other recreational visitors, business travelers, and seasonal construction workers. It does not include persons who operate company-owned facilities used primarily to house seasonal workers employed by the company in commercial fishing or fish processing activities.

4. "Tax Administrator" means the Borough Manager or the person designated by the Manager as Tax Administrator, or the authorized agent of the Administrator.

5. "Visitor-day" means one calendar day (24 hrs.), or portion thereof, for each person who visits the Borough and participates in guided activities as described herein including guides and any other individuals associated with such visits for any part of one day (24 hrs. from midnight to midnight). For example, one guide, one assistant guide, and four clients visiting the Borough on September 1st at 8AM, spending 3 nights, and leaving on September 4th, equals 24 visitor days. (6 people x 4 days = 24 visitor-days).

(Original Ordinance 92-14 3/17/92, Repealed and replaced by Ordinance 97-05,

Legal Consequences for Breaching Confidentiality

Alaska Statutes Title 11. Criminal Law § 11.56.850. Official misconduct

- (a) A public servant commits the crime of official misconduct if, with intent to obtain a benefit or to injure or deprive another person of a benefit, the public servant
- (1) performs an act relating to the public servant's office but constituting an unauthorized exercise of the public servant's official functions, knowing that that act is unauthorized; or
 - (2) knowingly refrains from performing a duty which is imposed upon the public servant by law or is clearly inherent in the nature of the public servant's office.
- (b) Official misconduct is a class A misdemeanor.

Alaska Statutes Title 11. Criminal Law § 11.56.860. Misuse of confidential information

- (a) A person who is or has been a public servant commits the crime of misuse of confidential information if the person
- (1) learns confidential information through employment as a public servant; and
 - (2) while in office or after leaving office, uses the confidential information for personal gain or in a manner not connected with the performance of official duties other than by giving sworn testimony or evidence in a legal proceeding in conformity with a court order.
- (b) As used in this section, "confidential information" means information which has been classified confidential by law.
- (c) Misuse of confidential information is a class A misdemeanor.



State of Alaska Big Game Commercial Services Board
 Department of Commerce, Community, and Economic Development
 P.O. Box 110806, Juneau, Alaska 99811-0808
 Telephone: (A-K) (907) 465-2543 (L-Z) (907) 465-2691

FOR INFORMATIONAL
 PURPOSES ONLY

TRANSPORTER ACTIVITY REPORT

(This form must be submitted to the department within 60 days of completion of activity) **38484**

TGP PORTION OF TRANSPORTER ACTIVITY REPORT MUST BE COMPLETED ON THE DAY OF TRANSPORT INTO THE FIELD

(Please Print)

Incomplete Form Will Be Returned For Completion

1. Transporter Business Name: _____ Transporter Lic. No: _____

2. Please check the appropriate box:

Drop-Off & Pick Up Service Drop-Off Service Only Pick-Up Service Only

3. Big Game Hunter(s) Information:

a. Client Name: _____ Tel. No. _____ Hunting Lic. No: _____

Address: _____ City: _____ State: _____ Zip: _____

b. Client Name: _____ Tel. No. _____ Hunting Lic. No: _____

Address: _____ City: _____ State: _____ Zip: _____

c. Client Name: _____ Tel. No. _____ Hunting Lic. No: _____

Address: _____ City: _____ State: _____ Zip: _____

d. Client Name: _____ Tel. No. _____ Hunting Lic. No: _____

Address: _____ City: _____ State: _____ Zip: _____

e. Client Name: _____ Tel. No. _____ Hunting Lic. No: _____

Address: _____ City: _____ State: _____ Zip: _____

f. Client Name: _____ Tel. No. _____ Hunting Lic. No: _____

Address: _____ City: _____ State: _____ Zip: _____

4. Date Transported to Field: _____ 5. Specific Location: _____

6. GMU/Subunit: _____ 7. Method of Transportation Used: Aircraft Boat Other _____

I hereby certify that all information on this form is true and correct. (WARNING: Making a false statement or omitting a material fact is subject to disciplinary action under AS 08.54.710 and 12 AAC 75.400. A person may also be subject to criminal charges for unsworn falsification under AS 11.56.210.)

➔ _____
 Signature of Person Transporting Date

BOTTOM PORTION MUST BE COMPLETED IMMEDIATELY AFTER TRANSPORTING THE CLIENT OUT OF THE FIELD

8. Date Transported From Field: _____ 9. Specific Location: _____

10. BIG GAME TRANSPORTED

Species Harvested * If bear, specify brown or black bear	Estimated Pounds of Meat Transported	NOTES:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

I hereby certify that all information on this form is true and correct. (WARNING: Making a false statement or omitting a material fact is subject to disciplinary action under AS 08.54.710 and 12 AAC 75.400. A person may also be subject to criminal charges for unsworn falsification under AS 11.56.210.)

➔ _____
 Signature of Person Transporting Date



State of Alaska Big Game Commercial Services Board
 Department of Commerce, Community, and Economic Development
 P.O. Box 110806, Juneau, Alaska 99811-0806
 Telephone: (A - K) (907) 465-2543 (L - Z) (907) 465-2891

HUNT RECORD

(This form must be submitted to the department within 60 days after hunt is completed) **43003**

TOP PORTION OF HUNT RECORD MUST BE COMPLETED PRIOR TO HUNT

1 (Please Print) *Incomplete Form Will Be Returned For Completion*
 Name of Contracting Registered Guide-Outfitter: _____ License #: _____
 YOU MUST CHECK ONE: GUIDED TRANSPORTED ONLY OUTFITTED ONLY

2 Client Name: _____ Telephone No.: (____) _____ Date of Birth: _____
 Address: _____ City: _____ State: _____ Zip: _____

3 If you leave Ticket/Permit Numbers or Big Game Tag Numbers blank, you are attesting that those items are not required.

HUNTING LICENSE NUMBER	HARVEST TICKET and/or PERMIT NUMBER	BIG GAME TAG NUMBER

I hereby certify that all the information provided on this form that pertains to my activities are true and correct. (WARNING: A person may also be subject to criminal charges for unsworn falsification under AS 11.56.210).

CLIENT SIGNATURE _____ DATE _____

BOTTOM PORTION MUST BE COMPLETED AFTER HUNT - EVEN IF HUNT IS UNSUCCESSFUL

4 Name and License Number(s) of Licensed Registered Guide-Outfitter(s), Class-A or Assistant Guide(s), and Packer(s) Accompanying Client in the Field:

Name: _____ Lic. #: _____ Name: _____ Lic. #: _____
 Name: _____ Lic. #: _____ Name: _____ Lic. #: _____
 Name: _____ Lic. #: _____ Name: _____ Lic. #: _____

5 DATES CLIENT WAS IN THE FIELD:
 FROM: ___/___/___ TO: ___/___/___ DATE HUNT COMPLETED: ___/___/___
 Method of Transportation Used: Aircraft Boat Other _____
 * If bear, specify brown or black bear.

SPECIES HUNTED	DATE HARVESTED	GUIDE USE AREA(S)	EST. LBS. OF MEAT RECOVERED	SPECIFIC AREA / LOCATION	SEX OF ANIMAL
					F M
					F M
					F M
					F M

MUST BE SIGNED BY THE CONTRACTING REGISTERED GUIDE-OUTFITTER

I hereby certify that I have complied with the communication requirement in 12 AAC 240, that all of the information provided on this form is true and correct, and I am approved to conduct guiding or outfitting activities in the guide use area(s) listed. (WARNING: Making a false statement or omitting a material fact is subject to disciplinary action under AS 08.54.710 and 12 AAC 75.210. I understand that it is a Class A misdemeanor under AS 11.56.210 to falsify and commit the crime of unsworn falsification.

CONTRACTING REGISTERED GUIDE-OUTFITTER SIGNATURE _____ DATE _____