

LEG. FINANCE - BILLS

1977 - 1978

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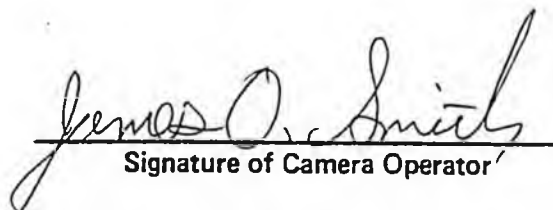
HB 252 thru HB 256



RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.


Signature of Camera Operator


Date

COMMITTEE REPORT

3/4/77

HOUSE

_____ Date

Mr. Speaker:

The Committee on Finance has had HB 252 under consideration. A majority of the members of the Committee

recommends it do pass

recommends it do not pass

recommends it do pass with attached amendment(s)

recommends it be replaced with CS for _____ and that CS for _____ do pass

(and) recommends it be referred to the _____ committee

reports it back without recommendation

AND attaches a report of its intent

(other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

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

_____ Chairman

COMMITTEE REPORT

HOUSE

2-23-77

FINANCE

3/3/77

Date

Mr. Speaker:

The Committee on RESOURCES has had HB 252

under consideration. A majority of the members of the Committee

- recommends it do pass
- recommends it do not pass
- recommends it do pass with attached amendment(s)
- recommends it be replaced with CS for _____ and that

CS for _____ do pass

(and) recommends it be referred to the _____ committee

reports it back without recommendation

AND attaches a report of its intent

(other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

<u>Mrs. H. Smith</u>	<u>Do Pass</u>	<u>Alvin Osterback</u>
<u>Robinson</u>	<u>Do Pass</u>	<u>H. M. ... Do Pass</u>
<u>Wm. Akers</u>	<u>Do Pass</u>	
<u>M. ...</u>	<u>Do Pass</u>	

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

<u>Don Bennett</u>	recommends:	<u>Do Not Pass</u>
<u>D. Smith</u>	recommends:	<u>No Recommendation</u>
<u>K. ...</u>	recommends:	<u>no rec.</u>

Alvin Osterback
Chairman

Introduced: 2/23/77
Referred: Resources and
Finance

1 IN THE HOUSE

BY SPECKING AND GARDINER

2 HOUSE BILL NO. 252

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act creating the fisheries enhancement revolving
7 loan fund; and providing for an effective date."

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

9 * Section 1. AS 16.10 is amended by adding a new section to read:

10 Sec. 16.10.505. FISHERIES ENHANCEMENT REVOLVING LOAN FUND. There
11 is created within the Department of Commerce and Economic Development
12 a revolving fund to be known as the fisheries enhancement revolving loan
13 fund. The fund shall be used to carry out the purposes of secs. 500 -
14 550 of this chapter and for no other purpose.

15 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
16 070(c).

ALASKA STATE LEGISLATURE

TENTH Legislature FIRST Session

HOUSE BILL NO. 252

By SPECKING AND GARDINER

"An Act creating the fisheries enhancement revolving loan fund and providing for an effective date."

Fish. enhance. revolv. loan fund

Introduced in the House 2-23, 19.77

HISTORY IN THE HOUSE

19 77
Feb. 23 Read first time and referred to Committee on Resources and Finance

Reported back with recommendation that

Read second time and

Read third time and

PASS	Effective Date
Yeas	Yeas
Nays	Nays
Absent	Absent
Excused	Excused

Reconsideration

PASS	Effective Date
Yeas	Yeas
Nays	Nays
Absent	Absent
Excused	Excused

Reported correctly engrossed
Signed by Speaker
Sent to Senate

CHIEF CLERK OF THE HOUSE

HISTORY IN THE SENATE

19 Read first time and referred to Committee on

Reported back with recommendation that

Read second time and

Read third time and

PASS	Effective Date
Yeas	Yeas
Nays	Nays
Absent	Absent
Excused	Excused

Reconsideration

PASS	Effective Date
Yeas	Yeas
Nays	Nays
Absent	Absent
Excused	Excused

Reported correctly engrossed
Signed by President
Returned to House

SECRETARY OF THE SENATE

HISTORY IN THE HOUSE

19 Received from Senate

Concurred in Senate amendment thus adopting:

Failed to concur in Senate amendment; asked Sen. to recede

Senate receded from amendment

Senate failed to recede from amendment

FCC appointed by House

FCC appointed by Senate

FCC adopted

To enrolling

Reported correctly enrolled

Sent to Governor

..... by Governor

Filed with Lt. Governor

Chapter No.

Introduced: 2/23/77
Referred: Resources and
Finance

1 IN THE HOUSE

BY SPECKING AND GARDINER

2 HOUSE BILL NO. 252

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act creating the fisheries enhancement revolving
7 loan fund; and providing for an effective date."

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13 fund. The fund shall be used to carry out the purposes of secs. 500 -
14 550 of this chapter and for no other purpose.

15 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
16 070(c).

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HB 252

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill 252
 Title "An Act Creating the Fisheries Enhancement Revolving Loan Fund"
 Requested by Office of the Governor Date 2/23/77

II. FISCAL DETAIL

Agency Affected Commerce & Economic Development
 Program Category Affected Development
 Budget Request Unit(s) Affected Division of Business Loans

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES	0	0	0	0	0	0
200 TRAVEL	0	0	0	0	0	0
300 CONTRACTUAL	0	0	0	0	0	0
400 COMMODITIES	0	0	0	0	0	0
500 EQUIPMENT	0	0	0	0	0	0
600 LAND & STRUCTURES	0	0	0	0	0	0
700 GRANTS, CLAIMS, ETC.	0	0	0	0	0	0

TOTAL

FUNDING (Thousands of Dollars)

GENERAL FUND	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0	0

POSITIONS

FULL TIME	0	0	0	0	0	0
PART TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

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

No additional expense to the Division will result from this legislation.

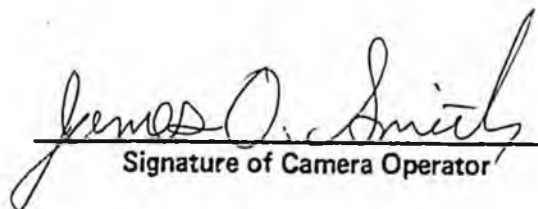
IV. DATE February 24, 1977 PREPARED BY Pete Jeans, Director
 AGENCY Commerce & Economic Development
 PHONE 465-2525
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

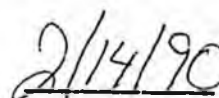


RECORDS CERTIFICATION



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Signature of Camera Operator


Date

"Act making a special appropriation to the fisheries enhancement revolving loan fund within the Department of Commerce and Economic Development; effective date."

COMMITTEE REPORT

3/4/77

HOUSE

3-29-77

Date

Mr. Speaker:

The Committee on Finance has had HB 253 under consideration. A majority of the members of the Committee

- recommends it do pass
- recommends it do not pass
- recommends it do pass with attached amendment(s)
- recommends it be replaced with CS for _____ and that CS for _____ do pass
- (and) recommends it be referred to the _____ committee
- reports it back without recommendation
- AND attaches a report of its intent
- (other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

<u>[Signature]</u>	<u>[Signature]</u>	_____
<u>[Signature]</u>	<u>[Signature]</u>	_____
<u>[Signature]</u>	<u>[Signature]</u>	_____

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

<u>[Signature]</u>	recommends: <u>[Signature]</u>
_____	recommends: _____
_____	recommends: _____

[Signature]

Chairman

Introduced: 2/23/77
Referred: Resources and
Finance

1 IN THE HOUSE

BY SPECKING AND GARDINER

2 HOUSE BILL NO. 253

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making a special appropriation to the fisheries
7 enhancement revolving loan fund within the Department
8 of Commerce and Economic Development; and providing for
9 an effective date."

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

11 * Section 1. The sum of \$2,000,000 is appropriated to the fisheries
12 enhancement revolving loan fund within the Department of Commerce and Econo-
13 mic Development to carry out the purposes of the fisheries enhancement loan
14 program.

15 * Sec. 2. This Act takes effect July 1, 1977.

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Introduced: 2/23/77
Referred: Resources and
Finance

1 IN THE HOUSE

BY SPECKING AND GARDINER

2 HOUSE BILL NO. 253

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making a special appropriation to the fisheries
7 enhancement revolving loan fund within the Department
8 of Commerce and Economic Development; and providing for
9 an effective date."

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

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12 enhancement revolving loan fund within the Department of Commerce and Econo-
13 mic Development to carry out the purposes of the fisheries enhancement loan
14 program.

15 * Sec. 2. This Act takes effect July 1, 1977.
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James A. Smith
Signature of Camera Operator

2/14/90
Date

COMMITTEE REPORT

SENATE

5/3/77

June 14 1977 Date

Mr. President:

The Committee on FINANCE has had SB 253
special appropriation to Fisheries enhancement revolving loan fund
under consideration. A majority of the members of the Committee

- recommends it do pass
- recommends it do not pass
- recommends it do pass with attached amendment(s)
- recommends it be replaced with CS for _____ and that
CS for _____ do pass
- (and) recommends it be referred to the _____
committee
- reports it back without recommendation
- AND attaches a report of its intent
- (other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

_____ *C. Gilliam* _____ *J. Quinn*
_____ *W. H. ...* _____ *W. H. ...*
_____ *...* _____ *...*

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

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

Chairman

3423
MCKENZ

Original sponsors: Specking and Gardiner

1 IN THE HOUSE BY THE RULES COMMITTEE

2 SENATE CS FOR HOUSE BILL NO. 253 (Rules)
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act making special appropriations to the Department
7 of Transportation and Public Facilities, the Kodiak
8 Island and Bristol Bay Boroughs and the Nome School
9 District for school construction; and providing for an
10 effective date."

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

12 * Section 1. The sum of \$1,000,000 is appropriated from the general fund
13 to the Department of Transportation and Public Facilities for school con-
14 struction at Metlakatla.

15 * Sec. 2. The sum of \$900,000 is appropriated from the general fund to
16 the Department of Transportation and Public Facilities for school construc-
17 tion at Tatitlek.

18 * Sec. 3. The sum of \$1,600,000 is appropriated from the general fund to
19 the Kodiak Island Borough for school construction at Karluk.

20 * Sec. 4. The sum of \$600,000 is appropriated from the general fund to
21 the Bristol Bay Borough for the purpose of retiring indebtedness for past
22 school construction including amounts previously retired by the borough.

23 * Sec. 5. The sum of \$3,500,000 is appropriated from the general fund to
24 the Nome School District for school construction.

25 * Sec. 6. This Act takes effect July 1, 1978.

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McKenzie

Original sponsors: Specking and Gardiner

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 SENATE CS FOR HOUSE BILL NO. 253

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act making special appropriations to the Depart-
7 ment of Transportation and Public Facilities and the
8 Kodiak Island and Bristol Bay Boroughs for school
9 construction; and providing for an effective date."

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

11 * Section 1. The sum of \$1,000,000 is appropriated from the general fund
12 to the Department of Transportation and Public Facilities for school con-
13 struction at Metlakatla.

14 * Sec. 2. The sum of \$900,000 is appropriated from the general fund to
15 the Department of Transportation and Public Facilities for school construc-
16 tion at Tatitlek.

17 * Sec. 3. The sum of \$1,600,000 is appropriated from the general fund to
18 the Kodiak Island Borough for school construction at Karluk.

19 * Sec. 4. The sum of \$600,000 is appropriated from the general fund to
20 the Bristol Bay Borough for the purpose of retiring indebtedness for past
21 school construction including amounts previously retired by the borough.

22 * Sec. 5. This Act takes effect July 1, 1978.

Introduced: 2/23/77
Referred: Resources and
Finance

1 IN THE HOUSE

BY SPECKING AND GARDINER

2

HOUSE BILL NO. 253

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TENTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act making a special appropriation to the fisheries
7 enhancement revolving loan fund within the Department
8 of Commerce and Economic Development; and providing for
9 an effective date."

10

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

11

* Section 1. The sum of \$2,000,000 is appropriated to the fisheries
12 enhancement revolving loan fund within the Department of Commerce and Econo-
13 mic Development to carry out the purposes of the fisheries enhancement loan
14 program.

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* Sec. 2. This Act takes effect July 1, 1977.

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James O. Smith
Signature of Camera Operator

2/14/90
Date

COMMITTEE REPORT

2-23-77

HOUSE

Apr 25 1977 Date

Mr. Speaker:

The Committee on FINANCE has had HB 255 under consideration. A majority of the members of the Committee

- recommends it do pass
- recommends it do not pass
- recommends it do pass with attached amendment(s)
- recommends it be replaced with CS for _____ and that CS for _____ do pass
- (and) recommends it be referred to the _____ committee
- reports it back without recommendation
- AND attaches a report of its intent
- (other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

_____ recommends: _____

_____ recommends: _____

_____ recommends: _____

F. J. ...

 Chairman

COMMITTEE REPORT

2-23-77

HOUSE

Apr 25 1978 Date

Mr. Speaker:

The Committee on FINANCE has had HB 255

under consideration. A majority of the members of the Committee

recommends it do pass

recommends it do not pass

recommends it do pass with attached amendment(s)

recommends it be replaced with CS for _____ and that
CS for _____ do pass

(and) recommends it be referred to the _____
committee

reports it back without recommendation

AND attaches a report of its intent

(other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

_____ recommends: _____

_____ recommends: _____

_____ recommends: _____

Freeman
Chairman

Introduced: 2/23/77
Referred: Finance

BY ELIASON, AKERS, BENNETT, DUNCAN,
FREEMAN, GARDINER, HAUGEN, MALONE,
MEEKINS, MILLER, OSE, OSTERBACK,
RHODE, SCHAEFFER, SEVERSEN, SMITH,
SNIDER, SPECKING AND URION

1 IN THE HOUSE

2 HOUSE BILL NO. 255

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the Commercial Fishing Loan Act."

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

8 * Section 1. AS 16.10.320 is amended to read:

9 Sec. 16.10.320. LIMITATIONS ON LOANS. A commercial fishing loan
10 may not exceed \$150,000 [\$100,000]. A loan may not run longer than 15
11 years or bear interest exceeding seven per cent, and it shall be secured
12 by a first lien and appropriate security agreements, except that a lien
13 in favor of the state is not required for loans guaranteed fully by the
14 federal government under the Federal Ship Financing Act of 1972 (46
15 U.S.C. secs. 1271 - 1279b; 86 Stat. 909), as amended, and loans granted
16 under sec. 310(a)(1)(B) of this chapter may be secured by other accept-
17 able collateral as determined appropriate by the department, including
18 but not limited to a pledge of assessments from fishermen to finance the
19 establishment of hatcheries under secs. 400 - 470 of this chapter. In
20 the case of a security agreement given to secure a loan made under secs.
21 300 - 370 of this chapter and covering a vessel documented under the
22 laws of the United States and so long as the Ship Mortgage Act of 1920
23 (46 U.S.C. secs. 911 - 984; 41 Stat. 1000), as amended, and the Shipping
24 Act of 1916 (46 U.S.C. secs. 801 - 842; 39 Stat. 728), as amended,
25 remain ambiguous with respect to whether or not a state or state agency
26 qualifies as a citizen of the United States for purposes of those Acts,
27 the first lien requirement of this section may be satisfied by the
28 recordation and endorsement of a first preferred ship mortgage under the
29 Ship Mortgage Act of 1920, and by perfection of a security interest

1 under the Uniform Commercial Code - Secured Transactions (AS 45.05.690 --
2 45.05.794), if the approval of the Secretary of Commerce is obtained
3 under 46 U.S.C. sec. 839 for the transfer to the department of the
4 interest in a vessel documented under the laws of the United States. In
5 the case of a security agreement given to secure a loan made under secs.
6 300 - 370 of this chapter and covering a vessel documented under the
7 laws of the United States, the first lien requirement of this section
8 may also be satisfied by use of a trust deed and bond issue under it, if
9 the trustee is a citizen of the United States and obtains a first pre-
10 ferred ship mortgage on the vessel under the Ship Mortgage Act of 1920,
11 and the approval of the Secretary of Commerce is obtained under 46
12 U.S.C. secs. 839 and 961 for the transfer of the bond or bonds to the
13 department if the trustee is not a trustee approved by the Secretary of
14 Commerce under 46 U.S.C. secs. 808, 835 and 961. Except for loans
15 granted under sec. 310(a)(1)(B) of this chapter, loans may not exceed 75
16 per cent of the appraised value of the collateral used to secure the
17 loan.

HB 255

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. House Bill 255 & SB 184
 Title "An Act Relating to the Commercial Fishing Loan Act"
 Requested by House Finance Committee Date 2/24/77

II. FISCAL DETAIL
 Agency Affected Commerce & Economic Development
 Program Category Affected Development
 Budget Request Unit(s) Affected Division of Business Loans

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES	0	0	0	0	0	0
200 TRAVEL	0	0	0	0	0	0
300 CONTRACTUAL	0	0	0	0	0	0
400 COMMODITIES	0	0	0	0	0	0
500 EQUIPMENT	0	0	0	0	0	0
600 LAND & STRUCTURES	0	0	0	0	0	0
700 GRANTS, CLAIMS, ETC.	0	0	0	0	0	0
TOTAL						

FUNDING (Thousands of Dollars)

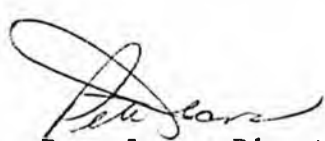
GENERAL FUNDS	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0	0

POSITIONS

FULL TIME	0	0	0	0	0	0
PART TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

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

House Bill 255 will have no fiscal impact on the division.

IV. DATE February 24, 1977 PREPARED BY  Pete Jeans, Director
 AGENCY Commerce & Economic Development
 PHONE 465-2525
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

Introduced: 2/23/77
Referred: Finance

BY ELIASON, AKERS, BENNETT, DUNCAN,
FREEMAN, GARDINER, HAUGEN, MALONE,
MEEKINS, MILLER, OSE, OSTERBACK,
RHODE, SCHAEFFER, SEVERSEN, SMITH,
SNIDER, SPECKING AND URION

1 IN THE HOUSE

2 HOUSE BILL NO. 255

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the Commercial Fishing Loan Act."

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14 federal government under the Federal Ship Financing Act of 1972 (46
15 U.S.C. secs. 1271 - 1279b; 86 Stat. 909), as amended, and loans granted
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17 able collateral as determined appropriate by the department, including
18 but not limited to a pledge of assessments from fishermen to finance the
19 establishment of hatcheries under secs. 400 - 470 of this chapter. In
20 the case of a security agreement given to secure a loan made under secs.
21 300 - 370 of this chapter and covering a vessel documented under the
22 laws of the United States and so long as the Ship Mortgage Act of 1920
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24 Act of 1916 (46 U.S.C. secs. 801 - 842; 39 Stat. 728), as amended,
25 remain ambiguous with respect to whether or not a state or state agency
26 qualifies as a citizen of the United States for purposes of those Acts,
27 the first lien requirement of this section may be satisfied by the
28 recordation and endorsement of a first preferred ship mortgage under the
29 Ship Mortgage Act of 1920, and by perfection of a security interest

1 under the Uniform Commercial Code - Secured Transactions (AS 45.05.690 -
2 45.05.794), if the approval of the Secretary of Commerce is obtained
3 under 46 U.S.C. sec. 839 for the transfer to the department of the
4 interest in a vessel documented under the laws of the United States. In
5 the case of a security agreement given to secure a loan made under secs.
6 300 - 370 of this chapter and covering a vessel documented under the
7 laws of the United States, the first lien requirement of this section
8 may also be satisfied by use of a trust deed and bond issue under it, if
9 the trustee is a citizen of the United States and obtains a first pre-
10 ferred ship mortgage on the vessel under the Ship Mortgage Act of 1920,
11 and the approval of the Secretary of Commerce is obtained under 46
12 U.S.C. secs. 839 and 961 for the transfer of the bond or bonds to the
13 department if the trustee is not a trustee approved by the Secretary of
14 Commerce under 46 U.S.C. secs. 808, 835 and 961. Except for loans
15 granted under sec. 310(a)(1)(B) of this chapter, loans may not exceed 75
16 per cent of the appraised value of the collateral used to secure the
17 loan.

HB 255

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill 255 *SB 184*
 Title "An Act Relating to the Commercial Fishing Loan Act"
 Requested by House Finance Committee Date 2/24/77

II. FISCAL DETAIL

Agency Affected Commerce & Economic Development
 Program Category Affected Development
 Budget Request Unit(s) Affected Division of Business Loans

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES	0	0	0	0	0	0
200 TRAVEL	0	0	0	0	0	0
300 CONTRACTUAL	0	0	0	0	0	0
400 COMMODITIES	0	0	0	0	0	0
500 EQUIPMENT	0	0	0	0	0	0
600 LAND & STRUCTURES	0	0	0	0	0	0
700 GRANTS, CLAIMS, ETC.	0	0	0	0	0	0

TOTAL

FUNDING (Thousands of Dollars)


	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
GENERAL FUNDS	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0	0

POSITIONS

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
FULL TIME	0	0	0	0	0	0
PART TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

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

House Bill 255 will have no fiscal impact on the division.

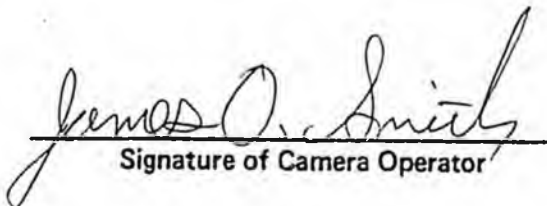
IV. DATE February 24, 1977 PREPARED BY  Pete Jeans, Director
 AGENCY Commerce & Economic Development
 Original: Legislative Finance PHONE 465-2525
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

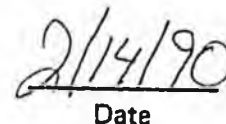


RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.


Signature of Camera Operator


Date

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. CSHB 256
 Title Relating to P&W Fish Tax
 Requested by House C & RA ext. 2276 Date 5/11/78

II. FISCAL DETAIL
 Agency Affected Revenue
 Program Category Affected Development
 Budget Request Unit(s) Affected Shared taxes

EXPENDITURES (Thousands of Dollars)

	FY 78	FY 79	FY 80	FY 81	FY 82	FY 83
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES	*336.0	*336.0	*336.0	*336.0	*336.0	*336.0
700 GRANTS, CLAIMS, ETC.						

TOTAL
 *Paw Fish Tax revenue varies with harvest each year. The amount of sharing will vary accordingly.

FUNDING (Thousands of Dollars)

GENERAL FUND		(336.0)	(336.0)	(336.0)	(336.0)	(336.0)
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

The assumption is that CSHB 256 will be amended with the result that AS43.75.135 is abolished, that AS43.75.130 is changed by deleting the first class city restriction thereby broadening the section to include second class cities and by increasing payments from 10 to 20 percent. The effect of the amendment would be that each borough will be paid 20 percent of the Fish Tax Revenue collected in that borough and that each city (First or Second class) will be paid 20 percent of the Fish tax revenue collected in that city.

Boroughs received 489.9 from Fish Tax Revenues in FY 77. Sharing to Boroughs would have been 640.0, an increase of 150.0, if the amendment were applied to FY 77. First class cities received 529.7 from Fish Tax Revenues in FY 77. Second class cities were not eligible for sharing in FY 77. Sharing to First and Second class cities would have been 715.6, an increase of 185.9 if the amendment were

IV. DATE May 15, 1978 PREPARED BY [Signature]
 AGENCY Department of Revenue
 PHONE 465-2313
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

using these increase the effect upon the general fund would be a decrease of 335 0 in FY 79.

There is no additional cost in administering the Bill.

HB 256

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. CSHB 256
 Title Act relating to raw fish tax
 Requested by _____ Date _____

II. FISCAL DETAIL
 Agency Affected _____ Revenue _____
 Program Category Affected Development
 Budget Request Unit(s) Affected Shared Taxes

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.		245.9	245.9*	245.9*	245.9*	245.9*

TOTAL 245.9 245.9 245.9 245.9 245.9
 *Raw Fish tax revenue varies with harvest each year. The amount of sharing will vary also.

FUNDING (Thousands of Dollars)

GENERAL FUND		(245.9)	(245.9)	(245.9)	(245.9)	(245.9)
FEDERAL FUNDS						
OTHER (Specify)						

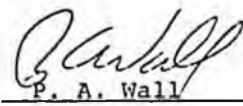
POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

No additional cost in administering the Bill. The effect of the 1969 Attorney General's Opinion #3 should be determined as regards the increasing of the percentage of Shared Revenue. It states that the proceeds of any State tax or license which must be shared with local governmental units are dedicated to a special purpose and are in violation of Article IX, Section 7 (Dedicated Funds) of the State Constitution.

The Bill adds 10% additional Raw Fish tax sharing to Boroughs and First Class Cities. Boroughs received \$104,861 under AS 43.75.135 in FY 76. This Bill will increase the amount by \$104,861. First Class Cities received \$140,993 in FY 76. This Bill will increase the amount by \$140,993. The General Fund would be reduced by \$245,854.

IV. DATE April 1, 1977 PREPARED BY 
 AGENCY Revenue
 Original: Legislative Finance PHONE 465-2313
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 256
Title Act relating to raw fish tax.
Requested by House Community & Regional Affairs Comm. Date 2/24/77

II. FISCAL DETAIL

Agency Affected Revenue
Program Category Affected General Government and Development
Budget Request Unit(s) Affected Audit and Shared Taxes

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

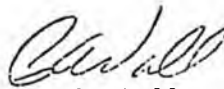
FULL TIME						
PART TIME						
TEMPORARY						

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

No additional costs in administering the Bill.

Sharing of raw fish tax to boroughs will increase to 20% of the tax collected (now 10%). If effective in FY 77 the tax will increase from \$216,940 to \$433,880. If effective in FY 78 the tax will increase from \$245,800 to \$491,600. The increased sharing will decrease the General Fund. Sharing to First Class Cities will not increase.

The effective date should be the beginning of a calendar year.

IV. DATE March 6, 1977 PREPARED BY  P. A. Wall
AGENCY Revenue
PHONE 455-2313
Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)



JUNEAU ALASKA

Alaska State Legislature
House

April 24, 1978

TO: REPRESENTATIVE NELS A. ANDERSON, JR.
FROM: ADELHEID HERRMANN, A. A. *AH*
SUBJECT: TELEPHONE CONVERSATION WITH STUART BOWDOIN, MANAGER, BRISTOL BAY BOROUGH, ABOUT CS HB 256

In talking with Stuart Bowdoin about CS HB 256. He says the reason they want this bill is because the borough is losing revenue. What the tax is based on is where the fish are processed so in Bristol Bay the only fish that are taxed are the canned salmon. So when they fly a lot of fresh fish out of the area to Kodiak or wherever to be processed - that area gets the revenue from the canned salmon.

He says they went from \$200,000.00 down to \$6,000.00.

Last year they received \$90,000.00.

SBS39C

HB 256

1974 SHARED FISH TAX REFUNDS TO LOCAL GOVERNMENTS
Shared 7/75

	<u>CITY</u>	<u>BOROUGH</u>
Anchorage	7,489.57	
* Anchorage Borough		10,120.99
Bristol Bay Borough		4,843.30
Cordova	42,307.50	
Craig	4,753.38	
Dillingham	9,177.14	
* Haines Borough		62.76
Hoonah	1,246.02	
Homer	1,983.02	
Hydaburg	1,809.38	
* Juneau, City & Borough		7,270.50
King Cove	28,407.90	
Kenai	9,880.08	
* Kenai Borough		26,431.45
Ketchikan	11,296.21	
* Ketchikan Borough		24,650.89
Kodiak	32,344.14	
* Kodiak Borough		66,349.80
Petersburg	41,038.32	
Pelican	10,376.98	
Seldovia	1,950.43	
Seward	9,407.64	
Sitka	1,778.00	
* Sitka Borough		4,864.94
Unalaska	48,397.16	
Wrangell	5,234.04	
Valdez	794.00	
Yakutat	2,222.24	
TOTAL	271,893.15	144,594.63

CITIES	271,893.15
BOROUGHS	144,594.63
TOTAL	416,487.78

ALASKA FISH PROCESSOR RETURN

Year

Federal Employer Identification
or Social Security Number.....

Person, Firm or Corporation

Fish Processor License Number.....

Principal Office

Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Gold or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Salmon (Bait, etc.)								
Salmon Eggs or Roe (but								
but Liver & Viscera								
Shellfish (Black Cod)								
Shellfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Crab (All Methods)								
King Crab (Not Canned)								
Opiliones Crab (Not Canned)								
Other Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION: Rate of Tax

Shore Based 1%

Floating - Herring (not eggs or roe) ... 1%

— All Other ... 4%

IMPORTANT: THE FOLLOWING SCHEDULE MUST BE COMPLETED TO ALLOW FOR ALLOCATION OF REVENUE BACK TO LOCAL GOVERNMENT.

LOCATION AND ADDRESS OF PLANT OR VESSEL	WITHIN INCORPORATED CITY LIMITS	OUTSIDE CITY BUT WITHIN ORGANIZED BOROUGH	Outside All Cities Or Boroughs	OFFICE USE ONLY

This return must be filed before April 1 following the close of the taxable year. Make your remittance payable to the:

Department of Revenue
Pouch SA
Juneau, Alaska 99811

I declare under the penalties of perjury that this return (including any accompanying statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of Taxpayer) 19..... (Date)

(Signature of Agent) 19..... (Date)

Introduced: 2/23/77
Referred: Community & Regional
Affairs and Finance

BY SEVERSEN, DUNCAN, ELIASON,
FREEMAN, GARDINER, MALONE,
MILLER, RHODE AND SNIDER

1 IN THE HOUSE

2 HOUSE BILL NO. 256

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the raw fish tax."

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

8 * Section 1. AS 43.75.135 is amended to read:

9 Sec. 43.75.135. ADDITIONAL REFUND TO BOROUGH AND CITIES. In
10 addition to the payment allowed in sec. 130 of this chapter, the commis-
11 sioner of revenue shall pay to each organized borough 20 [10] per cent
12 of the amount of tax revenue collected in the borough from taxes levied
13 by secs. 10 - 90 of this chapter and shall pay to each city of the first
14 class located in the unorganized borough 10 per cent of the amount of
15 the tax revenue collected in the city from taxes levied by secs. 10 -90
16 of this chapter.

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Original sponsors: Seversen, Duncan,
Eliason, et al

Offered: 3/22/77
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

2 CS FOR HOUSE BILL NO. 256

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the raw fish tax; and providing for
7 an effective date."

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

9 * Section 1. AS 43.75.135 is amended to read:

10 Sec. 43.75.135. ADDITIONAL REFUND TO BOROUGH AND CITIES. In
11 addition to the payment allowed in sec. 130 of this chapter, the commis-
12 sioner of revenue shall pay to each organized borough 20 [10] per cent
13 of the amount of tax revenue collected in the borough from taxes levied
14 by secs. 10 - 90 of this chapter and shall pay to each city of the first
15 class located in the unorganized borough 20 [10] per cent of the amount
16 of the tax revenue collected in the city from taxes levied by secs. 10 -
17 90 of this chapter.

18 * Sec. 2. This Act takes effect January 1, 1978.

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Original sponsors: Seversen, Duncan,
Eliason, et al

Offered: 3/22/77
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

2 CS OR HOUSE BILL NO. 256 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the raw fish tax; and providing
7 for an effective date."

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

9 * Section 1. AS 43.75.130 is amended to read:

10 Sec. 43.75.130. REFUND TO LOCAL GOVERNMENTS. The Commissioner
11 of revenue shall pay to each municipality [ORGANIZED BOROUGH AND EACH
12 CITY OF THE FIRST CLASS] 20 [10] per cent of the amount of tax revenue
13 collected in the borough or city from taxes levied by secs. 10 - 90
14 of this chapter.

15 * Sec. 2. AS 43.75.135 is repealed.

16 * Sec. 3. This Act takes effect January 1, 1979.

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COMMITTEE REPORT

SENATE

FURTHER: CIRA *added 5/25/78*

5/24/78

Date: _____

Mr. President:

The Committee on FINANCE has had CSHB 256 am
raw fish tax

under consideration and (a majority of the committee) (the committee reports it back as follows)

- recommends it do pass recommends it do not pass
 recommends it do pass with attached amendment(s)
 recommends it be replaced with CS for _____

- and _____ new title same title
 AND attaches a Letter of Intent New Fiscal Note
 reports it back without recommendation
 and recommends it be referred to the _____ Committee

MEMBERS SIGNING DO PASS:

OTHER RECOMMENDATIONS:

Chairman

Original sponsors: Seversen, Duncan,
Eliason, et al

Offered: 3/22/77
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

2 CS OR HOUSE BILL NO. 256 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the raw fish tax; and providing
7 for an effective date."

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

9 * Section 1. AS 43.75.130 is amended to read:

10 Sec. 43.75.130. REFUND TO LOCAL GOVERNMENTS. The Commissioner
11 of revenue shall pay to each municipality [ORGANIZED BOROUGH AND EACH
12 CITY OF THE FIRST CLASS] 20 [10] per cent of the amount of tax revenue
13 collected in the borough or city from taxes levied by secs. 10 - 90
14 of this chapter.

15 * Sec. 2. AS 43.75.135 is repealed.

16 * Sec. 3. This Act takes effect January 1, 1979.
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THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. CSHB 256
 Title Relating to raw fish tax
 Requested by House C & RA ext. 2979 Date 5/11/78

II. FISCAL DETAIL
 Agency Affected Revenue
 Program Category Affected Development
 Budget Request Unit(s) Affected Shared taxes

EXPENDITURES (Thousands of Dollars)

	FY 78	FY 79	FY 80	FY 81	FY 82	FY 83
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES	*336.0	*336.0	*336.0	*336.0	*336.0	*336.0
700 GRANTS, CLAIMS, ETC.						

TOTAL

*Raw Fish Tax revenue varies with harvest each year. The amount of sharing will vary accordingly.

FUNDING (Thousands of Dollars)

GENERAL FUND	(336.0)	(336.0)	(336.0)	(336.0)	(336.0)
FEDERAL FUNDS					
OTHER (Specify)					

POSITIONS

FULL TIME					
PART TIME					
TEMPORARY					

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

The assumption is that CSHB 256 will be amended with the result that AS43.75.135 is abolished, that AS43.75.130 is changed by deleting the first class city restriction thereby broadening the section to include second class cities and by increasing payments from 10 to 20 percent. The effect of the amendment would be that each borough will be paid 20 percent of the Fish Tax Revenue collected in that borough and that each city (First or Second class) will be paid 20 percent of the Fish tax revenue collected in that city.

Boroughs received 489.9 from Fish Tax Revenues in FY 77. Sharing to Boroughs would have been 640.0, an increase of 150.0, if the amendment were applied to FY 77. First class cities received 529.7 from Fish Tax Revenues in FY 77. Second class cities were not eligible for sharing in FY 77. Sharing to First and Second class cities would have been 715.6, an increase of 185.9, if the amendment were

IV. DATE May 15, 1978 PREPARED BY [Signature]
 AGENCY Department of Revenue
 PHONE 465-2313
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

using these increase the effect upon the general fund would be a decrease of 336.0 in FY 79.

There is no additional cost in administering the Bill.

HB 256

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 256
 Title Act relating to raw fish tax
 Requested by _____ Date _____

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
 Program Category Affected Development
 Budget Request Unit(s) Affected Shared Taxes

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.		245.9	245.9*	245.9*	245.9*	245.9*
TOTAL		245.9	245.9	245.9	245.9	245.9

*Raw Fish tax revenue varies with harvest each year. The amount of sharing will vary also.

FUNDING (Thousands of Dollars)

GENERAL FUND		(245.9)	(245.9)	(245.9)	(245.9)	(245.9)
FEDERAL FUNDS						
OTHER (Specify)						

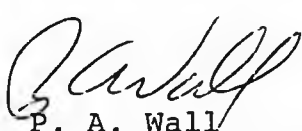
POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

No additional cost in administering the Bill. The effect of the 1969 Attorney General's Opinion #3 should be determined as regards the increasing of the percentage of Shared Revenue. It states that the proceeds of any State tax or license which must be shared with local governmental units are dedicated to a special purpose and are in violation of Article IX, Section 7 (Dedicated Funds) of the State Constitution.

The Bill adds 10% additional Raw Fish tax sharing to Boroughs and First Class Cities. Boroughs received \$104,861 under AS 43.75.135 in FY 76. This Bill will increase the amount by \$104,861. First Class Cities received \$140,993 in FY 76. This Bill will increase the amount by \$140,993. The General Fund would be reduced by \$245,854.

IV. DATE April 1, 1977 PREPARED BY 
 AGENCY Revenue
 PHONE 465-2313
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. HB 256
 Title Act relating to raw fish tax.
 Requested by House Community & Regional Affairs Comm. Date 2/24/77

II. FISCAL DETAIL
 Agency Affected _____ Revenue _____
 Program Category Affected General Government and Development
 Budget Request Unit(s) Affected Audit and Shared Taxes

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

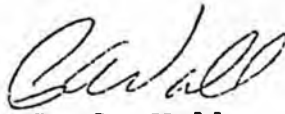
FULL TIME						
PART TIME						
TEMPORARY						

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

No additional costs in administering the Bill.

Sharing of raw fish tax to boroughs will increase to 20% of the tax collected, (now 10%). If effective in FY 77 the tax will increase from \$216,940 to \$433,880. If effective in FY 78 the tax will increase from \$245,800 to \$491,600. The increased sharing will decrease the General Fund. Sharing to First Class Cities will not increase.

The effective date should be the beginning of a calendar year.

IV. DATE March 6, 1977 PREPARED BY 
 AGENCY Revenue
 PHONE 465-2313
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

ALASKA STATE LEGISLATURE

TENTH Legislature FIRST Session

HOUSE BILL NO. 256
 BY SEVERSEN, DUNCAN, ELIASON,
 FREEMAN, GARDNER, MALONE, MILLER,
 RHODE AND SNIDER

"An Act relating to the raw
 fish tax."

Raw Fish tax

Introduced in the House 2-23, 1977

HISTORY IN THE HOUSE

19 77	Feb. 23	Read first time and referred to Committee on C&RA and Finance
	Mar 22	Reported back with recommendation that <i>C. RA. receipts - new table to pass 2 Rules</i>
	1978 May 5	<i>revising to proper CS, 2p to Rules</i>
	May 23	Read second time and <i>C.S. adopted amended today</i>
	May 23	Read third time and
	May 23	PASS <i>rd</i> Yeas 34 Nays 2 Absent Excused 4 Effective Date Yeas Nays Absent <i>Passive</i> Excused
		Reconsideration PASS Effective Date Yeas Nays Absent Excused
	May 23	Reported correctly engrossed
	May 23	Signed by Speaker
	May 23	Sent to Senate

James C. Jackson
 CHIEF CLERK OF THE HOUSE

HISTORY IN THE SENATE

1978	5 24	Read first time and referred to Committee on <i>Finance</i>
	5 25	<i>Further to C & RA</i> Reported back with recommendation that
		Read second time and
		Read third time and
		PASS Effective Date Yeas Nays Absent Excused
		Reconsideration PASS Effective Date Yeas Nays Absent Excused
		Reported correctly engrossed
		Signed by President
		Returned to House

SECRETARY OF THE SENATE

HISTORY IN THE HOUSE

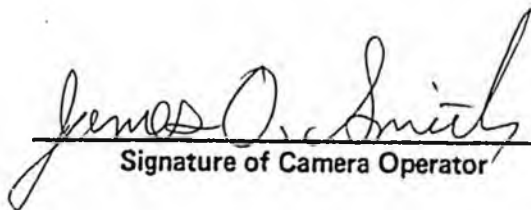
19	Received from Senate
	Concurred in Senate amendment thus adopting:
	Failed to concur in Senate amendment; asked Sen. to recede
	Senate receded from amendment
	Senate failed to recede from amendment
	FCC appointed by House
	FCC appointed by Senate
	FCC adopted
	To enrolling
	Reported correctly enrolled
	Sent to Governor
 by Governor
	Filed with Lt. Governor
	Chapter No.



RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.


Signature of Camera Operator


Date

COMMITTEE REPORT

HOUSE

3/22/77

5/4/78

Date

Mr. Speaker:

The Committee on FINANCE has had HR 256

under consideration. A majority of the members of the Committee

recommends it do pass

recommends it do not pass

recommends it do pass with attached amendment(s)

recommends it be replaced with CS for HR 256 and that
CS for HR 256 do pass

(and) recommends it be referred to the _____
committee

reports it back without recommendation

AND attaches a report of its intent

(other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

<u>[Signature]</u>	<u>[Signature]</u>	<u>[Signature]</u>
<u>[Signature]</u>	<u>[Signature]</u>	<u>[Signature]</u>
<u>[Signature]</u>	<u>[Signature]</u>	<u>[Signature]</u>
<u>[Signature]</u>	<u>[Signature]</u>	<u>[Signature]</u>

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

_____ recommends: _____

_____ recommends: _____

_____ recommends: _____

[Signature]
Chairman

Original sponsors: Seversen, Duncan,
Eliason, et al

Offered: 3/22/77
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

2

CS FOR HOUSE BILL NO. 256

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TENTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to the raw fish tax; and providing for
7 an effective date."

8

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

9

* Section 1. AS 43.75.135 is amended to read:

10

Sec. 43.75.135. ADDITIONAL REFUND TO BOROUGH AND CITIES. In

11

addition to the payment allowed in sec. 130 of this chapter, the commis-

12

sioner of revenue shall pay to each organized borough 20 [10] per cent

13

of the amount of tax revenue collected in the borough from taxes levied

14

by secs. 10 - 90 of this chapter and shall pay to each city of the first

15

class located in the unorganized borough 20 [10] per cent of the amount

16

of the tax revenue collected in the city from taxes levied by secs. 10 -

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90 of this chapter.

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* Sec. 2. This Act takes effect January 1, 1978.

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THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CSHB 256
 Title Act relating to raw fish tax
 Requested by _____ Date _____

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
 Program Category Affected Development
 Budget Request Unit(s) Affected Shared Taxes

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.		245.9	245.9*	245.9*	245.9*	245.9*

TOTAL 245.9 245.9 245.9 245.9 245.9

*Raw Fish tax revenue varies with harvest each year. The amount of sharing will vary also.

FUNDING (Thousands of Dollars)

GENERAL FUND		(245.9)	(245.9)	(245.9)	(245.9)	(245.9)
FEDERAL FUNDS						
OTHER (Specify)						

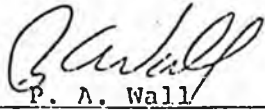
POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

No additional cost in administering the Bill. The effect of the 1969 Attorney General's Opinion #3 should be determined as regards the increasing of the percentage of Shared Revenue. It states that the proceeds of any State tax or license which must be shared with local governmental units are dedicated to a special purpose and are in violation of Article IX, Section 7 (Dedicated Funds) of the State Constitution.

The Bill adds 1.0% additional Raw Fish tax sharing to Boroughs and First Class Cities. Boroughs received \$104,861 under AS 43.75.135 in FY 76. This Bill will increase the amount by \$104,861. First Class Cities received \$140,993 in FY 76. This Bill will increase the amount by \$140,993. The General Fund would be reduced by \$245,854.

IV. DATE April 1, 1977 PREPARED BY 
 AGENCY Revenue
 Original: Legislative Finance PHONE 465-2313
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

Original sponsors: Severson, Duncan,
Eliason, et al

Offered: 3/22/77
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

2

CS FOR HOUSE BILL NO. 256

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TENTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to the raw fish tax; and providing for
7 an effective date."

8

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

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12

sioner of revenue shall pay to each organized borough 20 [10] per cent

13

of the amount of tax revenue collected in the borough from taxes levied

14

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15

class located in the unorganized borough 20 [10] per cent of the amount

16

of the tax revenue collected in the city from taxes levied by secs. 10 -

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90 of this chapter.

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* Sec. 2. This Act takes effect January 1, 1978.

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THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

HB 256

FISCAL NOTE

I. REQUEST
Bill/Resolution No. HB 256
Title Act relating to raw fish tax.
Requested by House Community & Regional Affairs Comm. Date 2/24/77

II. FISCAL DETAIL
Agency Affected Revenue
Program Category Affected General Government and Development
Budget Request Unit(s) Affected Audit and Shared Taxes

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

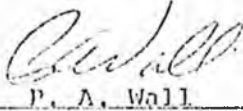
FULL TIME						
PART TIME						
TEMPORARY						

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

No additional costs in administering the Bill.

Sharing of raw fish tax to boroughs will increase to 20% of the tax collected, (now 10%). If effective in FY 77 the tax will increase from \$216,940 to \$433,880. If effective in FY 78 the tax will increase from \$245,800 to \$491,600. The increased sharing will decrease the General Fund. Sharing to First Class Cities will not increase.

The effective date should be the beginning of a calendar year.

IV. DATE March 6, 1977 PREPARED BY  P. A. Wall
AGENCY Revenue
PHONE 465-2313
Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)

Introduced: 2/23/77
Referred: Community & Regional
Affairs and Finance

BY SEVERSEN, DUNCAN, ELIASON,
FREEMAN, GARDINER, MALONE,
MILLER, RHODE AND SNIDER

1 IN THE HOUSE

2 HOUSE BILL NO. 256

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the raw fish tax."

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

8 * Section 1. AS 43.75.135 is amended to read:

9 Sec. 43.75.135. ADDITIONAL REFUND TO BOROUGH AND CITIES. In
10 addition to the payment allowed in sec. 130 of this chapter, the commis-
11 sioner of revenue shall pay to each organized borough 20 [10] per cent
12 of the amount of tax revenue collected in the borough from taxes levied
13 by secs. 10 - 90 of this chapter and shall pay to each city of the first
14 class located in the unorganized borough 10 per cent of the amount of
15 the tax revenue collected in the city from taxes levied by secs. 10 -90
16 of this chapter.

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Original sponsors: Seversen, Duncan,
Eliason, et al

Offered: 3/22/77
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL
AFFAIRS COMMITTEE

2

CS FOR HOUSE BILL NO. 256

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TENTH LEGISLATURE - FIRST SESSION

5

A BILL

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For an Act entitled: "An Act relating to the raw fish tax; and providing for
7 an effective date."

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17

90 of this chapter.

18

* Sec. 2. This Act takes effect January 1, 1978.

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Place in Master-File

TO: Jim Rhode
FROM: Judith Pinero
RE: HB 256

HB 256 was passed out of our committee (C.F.R.A) on 3-18. It was the intent of the committee that the question of state taxes, in this case the raw fish tax, dedicated to a special purpose, are in violation of Article IX, Section 7 and should be reviewed by the Attorney General's office.

The section on dedicated funds is attached for your consideration in regards to HB 256. It is my understanding that Mr. Wall, Department of Revenue, is making a request to the AG for an opinion and you may wish to contact him for further information.

Thank you.

moneys to relieve economic distress by aiding those persons in the state who have suffered a substantial financial burden as a result of a natural disaster. *Suber v. Alaska State Bond Comm.*, Sup. Ct. Op. No. 344 (File No. 651), 414 P.2d 546 (1966).

The issuance of the debenture certificates by Alaska State Development Corporation does not constitute the transfer of public funds and the use of public credit for other than a public purpose. *DeArmond v. Alaska State Dev. Corp.*, Sup. Ct. Op. No. 116 (File No. 285), 376 P.2d 717 (1962).

The expenditure of state money in the construction of a hospital operated by a religious nonprofit group under the terms and conditions imposed by the federal government under the Hill-Burton Act is a public purpose and not prohibited by the constitution or laws of the state. 1959 Op. Att'y Gen., No. 19.

The Utility Reimbursement Law is constitutional. 1961 Op. Att'y Gen., No. 12.

Alaska Mortgage Adjustment Program and SLA 1964, Sp. Sess., chs. 1, 2 and 3, held constitutional.—See *Suber v. Alaska State Bond Comm.*, Sup. Ct. Op. No. 344 (File No. 651), 414 P.2d 546 (1966).

The purpose of the Alaska Mortgage Adjustment Program is no less public because its benefits may be limited by circumstances to a comparatively small part of the public. *Suber v. Alaska State Bond Comm.*, Sup. Ct. Op. No. 344 (File No. 651), 414 P.2d 546 (1966).

Alaska State Development Corporation.—The announced purpose of the act creating the Alaska State Development Corporation (AS 44.59.430) has a sound basis in fact and the dominant purpose is a public one. *DeArmond v. Alaska State Dev. Corp.*,

Sup. Ct. Op. No. 116 (File No. 285), 376 P.2d 717 (1962).

Alaska State Mortgage Association.—Since the Alaska State Mortgage Association (AS 44.56.010—44.56.280) was created for a public purpose within the meaning of this section, the use of public grants and loans is constitutionally permissible. *Walker v. Alaska State Mtg. Ass'n*, Sup. Ct. Op. No. 353 (File No. 669), 416 P.2d 245 (1966).

The purposes for which the Alaska State Mortgage Association (44.56.010—44.56.280) was created are public purposes within the ambit of this section. *Walker v. Alaska State Mtg. Ass'n*, Sup. Ct. Op. No. 353 (File No. 669), 416 P.2d 245 (1966).

Ketchikan hospital.—The moneys used to construct the Ketchikan hospital were spent for a public purpose, since a community hospital serves the general welfare. That purpose does not become nonpublic when the hospital is turned over to a charitable, nonprofit corporation for operation, rather than being operated by the city itself. The public purpose remains unchanged. *Lien v. City of Ketchikan*, Sup. Ct. Op. No. 146 (File No. 275), 383 P.2d 721 (1963).

Quoted in *City of Juneau v. Hixon*, Sup. Ct. Op. No. 93 (File No. 201), 373 P.2d 743 (1962).

Cited in *Ault v. Alaska State Mtg. Ass'n*, Sup. Ct. Op. No. 179 (File No. 366), 387 P.2d 698 (1963).

ALR references. — Encouragement or promotion of industry not in nature of public utility, carried on by private enterprise, as public purpose for which public money may be appropriated, 112 ALR 571.

Validity, construction and effect of statutes authorizing public funds for urban redevelopment by private enterprise, 44 ALR2d 1420, 1431.

Section 7. Dedicated Funds. The proceeds of any state tax or license shall not be dedicated to any special purpose, except when required by the federal government for state participation in federal programs. This provision shall not prohibit the continuance of any dedication for special purposes existing upon the date of ratification of this constitution by the people of Alaska.

Reasons for section. — Among the reasons such a prohibition, as is found in this section, was recommended are the following: (1) flexibility of budgeting; (2) financial control; and (3) lack of relationship

between the tax. Op. Att'y Gen., N

Delegates to the convention were desired so that dedications would have the effect of allocating tax revenue. 1959 Op. At

The purpose of allow the legislature over the general fu Op. Att'y Gen., N

The framers of the constitution intended to which would result of any proceeds of censes. 1969 Op. A

The intent of this vision is not the against dedication to the proceeds of tax. 1969 Op. Att'

What dedication or part of the pr license (2) set asi (3) for a partic Op. Att'y Gen., N

Object of grant a matter of con father clause was tion to permit al ing on the date of constitution (Apritinue. 1959 Op. A

The intent of the state constitution continuance of e at the then exist legislature saw f only power retain them: That is, th 1959 Op. Att'y Ge

"Proceeds". — ever the levy prod it may be tax sale be both. 1969 Op.

That portion o consisting of sta revenue represent the state's taxes a Att'y Gen., No. 5.

In Alaska, the state's taxes and sented by cash wh ited to the gener. The characterizat as being in the them no less "pro or license"; and to

between the tax and purpose. 1959 Op. Att'y Gen., No. 7.

Delegates to the constitutional convention were desirous of eliminating dedications so that the legislature would have the greatest flexibility in allocating tax revenues on a basis of need. 1959 Op. Att'y Gen., No. 7.

The purpose of this section was to allow the legislature as much control over the general fund as possible. 1969 Op. Att'y Gen., No. 5.

The framers of the Alaska Constitution intended to prohibit legislation which would result in the earmarking of any proceeds of state taxes or licenses. 1969 Op. Att'y Gen., No. 5.

The intent of this constitutional provision is not that the prohibition against dedication should apply only to the proceeds of a certain designated tax. 1969 Op. Att'y Gen., No. 5.

What dedication encompasses.—A dedication encompasses (1) proceeds or part of the proceeds of a tax or license (2) set aside at a certain rate (3) for a particular purpose. 1959 Op. Att'y Gen., No. 7.

Object of grandfather clause.—As a matter of compromise, a grandfather clause was included in this section to permit all dedications existing on the date of ratification of the constitution (April 24, 1956) to continue. 1959 Op. Att'y Gen., No. 7.

The intent of the drafters of the state constitution was to permit the continuance of existing dedications at the then existing rates until the legislature saw fit to exercise the only power retained in relation to them: That is, the power to repeal. 1959 Op. Att'y Gen., No. 7.

"Proceeds". — "Proceeds" is whatever the levy produces. It may be cash, it may be tax sale certificates, it may be both. 1969 Op. Att'y Gen., No. 5.

That portion of the general fund consisting of state tax and license revenue represents the "proceeds" of the state's taxes and licenses. 1969 Op. Att'y Gen., No. 5.

In Alaska, the proceeds of the state's taxes and licenses are represented by cash which, in turn, is credited to the general fund of the state. The characterization of those moneys as being in the general fund makes them no less "proceeds of a state tax or license"; and to the extent that the

general fund consists of proceeds of a state tax or license, the general fund cannot be dedicated to any special purpose. 1969 Op. Att'y Gen., No. 5.

"General fund".—The general fund in Alaska consists of money received from state taxes and licenses and money received from non-tax or license sources, such as oil and gas royalty payments. 1969 Op. Att'y Gen., No. 5.

All public moneys and revenue coming into the state treasury constitute the general fund of the state. 1969 Op. Att'y Gen., No. 5.

The general fund is not specifically created by statute. Its existence is noted in AS 37.05.155 which provides that certain enumerated funds shall be treated for accounting purposes as accounts in the general fund. 1969 Op. Att'y Gen., No. 5.

Moneys applied in particular way by a set formula.—If the moneys in the general fund must be applied in a particular way and the amount to be applied is determined by a set formula, rather than by each legislature's judgment, the intent of this section has been thwarted. The legislature's hands are tied as effectively as in the case where the proceeds of a particular tax are dedicated. 1969 Op. Att'y Gen., No. 5.

As to constitutionality of requiring a portion of the general fund to be allocated to local governments each year in accordance with a fixed formula, see 1969 Op. Att'y Gen., No. 5.

Existing dedications may be continued but may not be revised upward or downward by means of altering the tax, the rate of dedication or the purpose for which the dedication will be used. 1959 Op. Att'y Gen., No. 9; 1959 Op. Att'y Gen., No. 7; 1959 Op. Att'y Gen., No. 14.

No action of the legislature is permissible which would (1) tend to increase or decrease the percentage of the total tax and license proceeds which are dedicated, or (2) which would tend to increase or decrease the amount of proceeds which are dedicated. 1959 Op. Att'y Gen., No. 7; 1959 Op. Att'y Gen., No. 14.

And any attempted alteration short of repeal is a nullity. 1959 Op. Att'y Gen., No. 7.

But reduction coupled with exemption effected no change. — The 1957 amendment to AS 43.40.010, which reduced the tax on motor fuel used in commercial fishing crafts for purposes of commercial fishing from five cents to two cents per gallon, effected no change in the dedication inasmuch as the reduction in the tax is coupled with an exemption from the refund of three cents per gallon formerly allowed to users of fuel in commercial fishing craft for commercial purposes. Nothing has been done which increases or decreases the dedication. 1959 Op. Att'y Gen., No. 14.

When the tax is lowered the entire dedication falls and all tax proceeds are covered into the general fund. This result is compelled by a realization that the lowering of the tax irretrievably lowers the dedication because insufficient revenues are available to maintain the present rate of the dedication. Since the only power retained by the legislature with respect to a dedication (other than administrative alterations in the management of the dedication) is the power of repeal, such irretrievable action is tantamount to a repeal of the dedication. 1959 Op. Att'y Gen., No. 14.

But when the legislature raises the tax, the excess tax simply goes into the general fund. 1959 Op. Att'y Gen., No. 14.

The prohibition against dedications should be read in conjunction with § 7, art. XI, of the state constitution which deals with restrictions on the initiative and referendum. Therein it is stated that the initiative and referendum shall not be used to create or apply to dedications of "revenue." 1959 Op. Att'y Gen., No. 7.

New dedication not for federal participation must be covered into general fund. — Any attempted dedication of funds after April 26, 1956, which is not absolutely required for participation in federal programs, must be covered into the general fund, any statute notwithstanding. 1959 Op. Att'y Gen., No. 7.

Although fourth class cities may now be incorporated cities within the intent of AS 43.70.080, they would not be entitled to any refunds under such section, since if this were the case, the effect of ch. 79, SLA 1959

would be to make a new dedication of a state tax or license for a special purpose. Any such dedication would be invalid under the provisions of this section. 1960 Op. Att'y Gen., No. 5.

Including attempted re-enactment. — Any repeal or repeal and re-enactment of a dedication during the 1957 session takes the dedication from under the protection of the grandfather clause, and a re-enactment either in 1957 or later is a nullity unless the dedication is required by the federal government for participation in federal programs. 1959 Op. Att'y Gen., No. 7.

But revenues may be dedicated which are proceeds of neither taxes nor licenses. — "Revenues" is a broader term than "tax or license" and means all proceeds coming to the state. Consequently, it is proper for a legislature to dedicate any revenues that are proceeds of neither taxes nor licenses. 1959 Op. Att'y Gen., No. 7.

Revenues other than the proceeds of a state tax or license such as oil and gas royalty payments are not subject to the provisions of this section and may be dedicated to any special purpose. 1969 Op. Att'y Gen., No. 5.

The revenue derived from an oil and gas lease, whether in the form of royalty payments, rental payments, or bonus payments, is not the proceeds of a tax or license and is not subject to the provisions of this section. 1969 Op. Att'y Gen., No. 3.

Employees' retirement system and emoluments of office for all commissioners, heads of state agencies and the members of the judiciary and legislature are authorized by the Alaska Constitution and are implied exceptions to the prohibition of this section. 1969 Op. Att'y Gen., No. 5.

State revenues may be shared with local governments. — Since local government is not a "special purpose," the state may share its revenues with local subdivisions of government without violating the constitutional prohibition against dedication of state revenues. 1960 Op. Att'y Gen., No. 31, rev'g in part 1959 Op. Att'y Gen., No. 7.



But proceeds of tax or license may not—The proceeds of any state tax or license which must be shared with local governmental units are dedi-

cated to a special purpose and are in violation of this section. 1969 Op. Att'y Gen., No. 3, disapproving 1960 Op. Att'y Gen., No. 31.

Section 8. State Debt. No state debt shall be contracted unless authorized by law for capital improvements and ratified by a majority of the qualified voters of the State who vote on the question. The State may, as provided by law and without ratification, contract debt for the purpose of repelling invasion, suppressing insurrection, defending the State in war, meeting natural disasters, or redeeming indebtedness outstanding at the time this constitution becomes effective.

Section refers to obligations against general credit of state. — Constitutional prohibitions against incurring indebtedness refer to obligations against the general credit of the state. 1959 Op. Att'y Gen., No. 39.

This section refers to obligations against the general credit of the state. 1969 Op. Att'y Gen., No. 5.

And not to obligations payable from a special tax or fund.—1959 Op. Att'y Gen., No. 39.

Allocating portion of general fund to local governments by fixed formula.—As to constitutionality of requiring a portion of the general fund to be allocated to local governments each year in accordance with a fixed formula, see 1969 Op. Att'y Gen., No. 5.

Destruction caused by an earthquake and seismic waves is a natural disaster. *Suber v. Alaska State Bond Comm.*, Sup. Ct. Op. No. 344 (File No. 651), 414 P.2d 546 (1966).

Determining whether debt meets natural disaster.—Whether or not a particular debt contracted for by the state meets a natural disaster must be decided as each case arises. *Suber v. Alaska State Bond Comm.*, Sup. Ct. Op. No. 344 (File No. 651), 414 P.2d 546 (1966).

A legislative program that involves contracting a state debt meets a natural disaster when it reasonably tends to cope with the effects of the disaster. *Suber v. Alaska State Bond Comm.*, Sup. Ct. Op. No. 344 (File No. 651), 414 P.2d 546 (1966).

Relieving economic hardship.—To give relief to those who have suffered economic hardship as the result of a natural disaster is to meet such dis-

aster within the meaning of the constitution. *Suber v. Alaska State Bond Comm.*, Sup. Ct. Op. No. 344 (File No. 651), 414 P.2d 546 (1966).

Advance under Reed Act not a state debt.—Since the state may allow an advance under the Reed Act to be repaid by the lessening of federal credits available to employers, it is apparent that the general credit of the state is not involved and consequently such an advance is not a state debt within the meaning of this section. 1959 Op. Att'y Gen., No. 39.

Alaska Mortgage Adjustment Program and SLA 1964, Sp. Sess., chs. 1, 2 and 3, held constitutional.—See *Suber v. Alaska State Bond Comm.*, Sup. Ct. Op. No. 344 (File No. 651), 414 P.2d 546 (1966).

Alaska State Development Corporation.—Funds realized through the sale of bonds which are backed only by the resources and credit of the Alaska State Development Corporation (AS 44.59.430) and which do not constitute debts of the state are not public funds. *DeArmond v. Alaska State Dev. Corp.*, Sup. Ct. Op. No. 116 (File No. 235), 376 P.2d 717 (1962); *Walker v. Alaska State Mtg. Ass'n*, Sup. Ct. Op. No. 353 (File No. 669), 416 P.2d 245 (1966).

Alaska State Mortgage Association.—The bonds, notes and debentures of the Alaska State Mortgage Association (AS 44.56.010 to 44.56.280) are not debts of the state within the scope of this section. *Walker v. Alaska State Mtg. Ass'n*, Sup. Ct. Op. No. 353 (File No. 669), 416 P.2d 245 (1966).

Judicial review. — The supreme court will not set aside the deter-



JUNEAU ALASKA

Alaska State Legislature House

April 24, 1978

TO: REPRESENTATIVE NELS A. ANDERSON, JR.
FROM: ADELHEID HERRMANN, A. A. *A.A.*
SUBJECT: TELEPHONE CONVERSATION WITH STUART BOWDOIN, MANAGER, BRISTOL BAY BOROUGH, ABOUT CS HB 256

In talking with Stuart Bowdoin about CS HB 256. He says the reason they want this bill is because the borough is losing revenue. What the tax is based on is where the fish are processed so in Bristol Bay the only fish that are taxed are the canned salmon. So when they fly a lot of fresh fish out of the area to Kodiak or wherever to be processed - that area gets the revenue from the canned salmon.

He says they went from \$200,000.00 down to \$6,000.00.

Last year they received \$90,000.00.

585390

AB 256

1974 SHARED FISH TAX REFURDS TO LOCAL GOVERNMENTS
Shared 7/75

	<u>CITY</u>	<u>BOROUGH</u>
Anchorage	7,489.57	
* Anchorage Borough		10,120.99
Bristol Bay Borough		4,843.30
Cordova	42,307.50	
Craig	4,753.38	
Dillingham	9,177.14	
* Haines Borough		62.76
Hoonah	1,246.02	
Homer	1,983.02	
Hydaburg	1,809.38	
* Juneau, City & Borough		7,270.50
King Cove	28,407.90	
Kenai	9,880.08	
* Kenai Borough		26,431.45
Ketchikan	11,296.21	
* Ketchikan Borough		24,650.89
Kodiak	32,344.14	
* Kodiak Borough		66,349.80
Petersburg	41,038.32	
Pelican	10,376.98	
Seldovia	1,950.43	
Seward	9,407.64	
Sitka	1,778.00	
* Sitka Borough		4,864.94
Unalaska	48,397.16	
Wrangell	5,234.04	
Valdez	794.00	
Yakutat	2,222.24	
TOTAL	271,893.15	144,594.63

CITIES	271,893.15
BOROUGHS	144,594.63
TOTAL	416,487.78

ALASKA FISH PROCESSOR RETURN

Year

Name Federal Employer Identification
 or Social Security Number.....
 Person, Firm or Corporation

Address Fish Processor License Number.....
 Principal Office

Nature of Processing Location of Operation

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

CHECK TYPE OF OPERATION:

Shore Based Rate of Tax **1%**

Floating - Herring (not eggs or roe) ... **1%**

-- All Other ... **4%**

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

IMPORTANT: THE FOLLOWING SCHEDULE MUST BE COMPLETED TO ALLOW FOR ALLOCATION OF REVENUE BACK TO LOCAL GOVERNMENT.

This return must be filed before April 1 following the close of the taxable year. Make your remittance payable to the:

Department of Revenue
 Pouch SA
 Juneau, Alaska 99811

LOCATION AND ADDRESS OF PLANT OR VESSEL	WITHIN INCORPORATED CITY LIMITS	OUTSIDE CITY BUT WITHIN ORGANIZED BOROUGH	Outside All Cities Or Boroughs	OFFICE USE ONLY

I declare under the penalties of perjury that this return (including any accompanying statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

....., 19..... (Signature of Taxpayer) (Date) (Signature of Agent) (Date), 19.....

ALASKA FISH PROCESSOR RETURN

Year

Name Federal Employer Identification
 or Social Security Number.....
 Person, Firm or Corporation

Address Fish Processor License Number.....
 Principal Office

Nature of Processing..... Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (ited)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

CHECK TYPE OF OPERATION: Rate of Tax

Shore Based 1%

Floating - Herring (not eggs or roe) ... 1%

-- All Other ... 4%

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

IMPORTANT: THE FOLLOWING SCHEDULE MUST BE COMPLETED TO ALLOW FOR ALLOCATION OF REVENUE BACK TO LOCAL GOVERNMENT.

LOCATION AND ADDRESS OF PLANT OR VESSEL	WITHIN INCORPORATED CITY LIMITS	OUTSIDE CITY BUT WITHIN ORGANIZED BOROUGH	Outside All Cities Or Boroughs	OFFICE USE ONLY

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ALASKA FISH PROCESSOR RETURN

Year

Name
Person, Firm or Corporation

Federal Employer Identification
 or Social Security Number.....

Address
Principal Office

Fish Processor License Number.....

Nature of Processing.....

Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION:

<input type="checkbox"/> Shore Based	Rate of Tax 1%
<input type="checkbox"/> Floating - Herring (not eggs or roe) ...	1%
— All Other	4%

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....., 19.....
 (Signature of Agent) (Date)

ALASKA FISH PROCESSOR RETURN

Year

Name Federal Employer Identification
 or Social Security Number.....
 Person, Firm or Corporation

Address Fish Processor License Number.....
 Principal Office

Nature of Processing..... Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through-Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION: **Rate of Tax**

Shore Based 1%

Floating - Herring (not eggs or roe) ... 1%

— All Other ... 4%

IMPORTANT: THE FOLLOWING SCHEDULE MUST BE COMPLETED TO ALLOW FOR ALLOCATION OF REVENUE BACK TO LOCAL GOVERNMENT.

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Department of Revenue
 Pouch SA
 Juneau, Alaska 99811

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....., 19....., 19.....
 (Signature of Taxpayer) (Date) (Signature of Agent) (Date)

ALASKA FISH PROCESSOR RETURN

Year

Name Federal Employer Identification or Social Security Number.....
 Person, Firm or Corporation

Address Fish Processor License Number.....
 Principal Office

Nature of Processing..... Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION:

Shore Based Rate of Tax 1%

Floating - Herring (not eggs or roe) ... 1%

 — All Other 4%

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 Pouch SA
 Juneau, Alaska 99811

LOCATION AND ADDRESS OF PLANT OR VESSEL	WITHIN INCORPORATED CITY LIMITS	OUTSIDE CITY BUT WITHIN ORGANIZED BOROUGH	Outside All Cities Or Boroughs	OFFICE USE ONLY

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....., 19..... (Signature of Taxpayer) (Date) , 19..... (Signature of Agent) (Date)

ALASKA FISH PROCESSOR RETURN

Year

Name Federal Employer Identification
 or Social Security Number.....
 Person, Firm or Corporation

Address Fish Processor License Number.....
 Principal Office

Nature of Processing..... Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through-Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

CHECK TYPE OF OPERATION: Rate of Tax

Shore Based 1%

Floating - Herring (not eggs or roe) ... 1%

— All Other 4%

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

IMPORTANT: THE FOLLOWING SCHEDULE MUST BE COMPLETED TO ALLOW FOR ALLOCATION OF REVENUE BACK TO LOCAL GOVERNMENT.

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 Juneau, Alaska 99811

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....., 19..... (Date) Signature of Taxpayer Signature of Agent 19..... (Date)

ALASKA FISH PROCESSOR RETURN

Year

Name Federal Employer Identification
 or Social Security Number.....
 Person, Firm or Corporation

Address Fish Processor License Number.....
 Principal Office

Nature of Processing..... Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION:

Shore Based 1%

Floating - Herring (not eggs or roe) ... 1%

-- All Other ... 4%

IMPORTANT: THE FOLLOWING SCHEDULE MUST BE COMPLETED TO ALLOW FOR ALLOCATION OF REVENUE BACK TO LOCAL GOVERNMENT.

LOCATION AND ADDRESS OF PLANT OR VESSEL	WITHIN INCORPORATED CITY LIMITS	OUTSIDE CITY BUT WITHIN ORGANIZED BOROUGH	Outside All Cities Or Boroughs	OFFICE USE ONLY

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....., 19..... (Date) Signature of Taxpayer

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ALASKA FISH PROCESSOR RETURN

Year

Name Federal Employer Identification
 or Social Security Number.....
 Person, Firm or Corporation

Address Fish Processor License Number.....
 Principal Office

Nature of Processing..... Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Salt, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Ataska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION:

<input type="checkbox"/> Shore Based	Rate of Tax 1%
<input type="checkbox"/> Floating - Herring (not eggs or roe) ...	1%
— All Other	4%

IMPORTANT: THE FOLLOWING SCHEDULE MUST BE COMPLETED TO ALLOW FOR ALLOCATION OF REVENUE BACK TO LOCAL GOVERNMENT.

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ALASKA FISH PROCESSOR RETURN

Year

Name Federal Employer Identification
 Person, Firm or Corporation or Social Security Number.....

Address Fish Processor License Number.....
 Principal Office

Nature of Processing..... Location of Operation.....

A SEPARATE RETURN MUST BE FILED FOR EACH PLANT OR VESSEL

Fishing Resources Bought or Otherwise Obtained for Processing Through Freezing, Salting or other Method

RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
			Actual Price Paid	Other Costs Chargeable Thereto	TOTAL VALUE			
Salmon:								
King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION:

Shore Based Rate of Tax 1%

Floating - Herring (not eggs or roe) ... 1%

— All Other 4%

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 Principal Office

Nature of Processing..... Location of Operation.....

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RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
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Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
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Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION:

Shore Based Rate of Tax **1%**

Floating - Herring (not eggs or roe) ... **1%**

-- All Other ... **4%**

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Nature of Processing..... Location of Operation.....

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RESOURCES	TOTAL POUNDAGE BEFORE PROCESSING	TOTAL POUNDAGE AFTER PROCESSING	VALUE OF RAW MATERIAL			RATE OF TAX	TAX DUE	OFFICE USE ONLY
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King or Chinook (Red)			\$	\$	\$		\$	\$
King (White)								
Red or Sockeye								
Coho or Silver								
Pink or Humpback								
Chum or Keta								
Salmon Eggs or Roe								
Herring (Bait, etc.)								
Herring Eggs or Roe								
Halibut								
Halibut Liver & Viscera								
Sablefish (Black Cod)								
Rockfish (Red Snapper)								
Alaska Pollock								
Other Bottom Fish								
Other Misc. Fish								
Shrimp (All Methods)								
Tanner Crab (Not Canned)								
Dungeness Crab (Not Canned)								
King Crab (Not Canned)								
Other Misc. Shellfish								
Other Fish Resources (By-Products, etc.)								

Tax	\$	\$
Less Initial Payment for License No.		
NET TAX		
Prepaid Tax Credit		
Balance Due or Overpayment		
Penalty for Failure to Pay		
Penalty for Late Filing		
Interest		
TOTAL DUE WITH THIS RETURN	\$	\$

CHECK TYPE OF OPERATION:

Shore Based **Rate of Tax 1%**

Floating - Herring (not eggs or roe) ... **1%**

— All Other ... **4%**

IMPORTANT: THE FOLLOWING SCHEDULE MUST BE COMPLETED TO ALLOW FOR ALLOCATION OF REVENUE BACK TO LOCAL GOVERNMENT.

This return must be filed before April 1 following the close of the taxable year. Make your remittance payable to the:

LOCATION AND ADDRESS OF PLANT OR VESSEL	WITHIN INCORPORATED CITY LIMITS	OUTSIDE CITY BUT WITHIN ORGANIZED BOROUGH	Outside All Cities Or Boroughs	OFFICE USE ONLY

Department of Revenue
 Pouch SA
 Juneau, Alaska 99811

I declare under the penalties of perjury that this return (including any accompanying statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

....., 19..... (Signature of Taxpayer) (Date) (Signature of Agent) (Date) 19.....