

CHAPTER 116

AN ACT

[S. B. 64]

Amending Section 1 of Chapter 97, Session Laws of Alaska, 1949 imposing a license tax on freezer ships and other floating cold storages; and declaring an emergency.

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. Section 1 of Chapter 97, Session Laws of Alaska, 1949, is hereby amended to read as follows:

Section 1. **BUSINESSES IN ALASKA FISHERIES REQUIRING LICENSES: AMOUNTS THEREOF.** Any person, firm or corporation prosecuting or attempting to prosecute any of the following lines of business in connection with Alaska's commercial fisheries shall first apply for and obtain, on the conditions hereinafter set forth, a license so to do on the basis of the following license taxes which are hereby levied:

(a) Shore based cold storages and all other fish processors, except salmon canneries, hering processing plants, crab canneries and clam canneries otherwise licensed: An annual license tax equal to 1% of the value of the raw halibut, halibut livers and viscera, salmon and bottom fish, shellfish or other fishing resource bought or otherwise obtained for processing through freezing, salting or other method. The value of the raw material under this license shall be the actual price paid for same including indirect considerations such as fuel or supplies furnished by the processor or offsets to the cash value for gear furnished etc. Such value shall apply to the raw material herein

Tax rate
on shore
plants.

mentioned which is procured in company owned or subsidized boats operated by employees of the processor or under lease or other arrangement.

(b) Freezer ships and other floating cold storages: An annual license tax equal to 4% of the value of the raw halibut, halibut livers and viscera, salmon and bottom fish, shellfish or other fishing resource bought or otherwise obtained for processing through freezing. The value of the raw material under this license shall be the actual price paid for same including indirect considerations such as fuel or supplies furnished by the processor or offsets to the cash value for gear furnished etc. Such value shall apply to the raw material herein mentioned which is procured in company owned or subsidized boats operated by employees of the processor or under lease or other arrangement.

Tax rate on freezer ships.

Section 2. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Emergency clause.

Approved March 24, 1951.

CHAPTER 117

AN ACT

[S. B. 72]

Providing assistance in the purchase, construction, repair and operation of such facilities which will improve and protect Community Health; and making an appropriation.