



LAWS OF ALASKA

1990

Source

CSSSHB 456 (Fin)

Chapter No.

195

AN ACT

Relating to the fisheries business tax and to the allocation of certain fisheries business tax receipts to certain municipalities by the Department of Community and Regional Affairs; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 12

Approved by the Governor: June 27, 1990
Actual Effective Date: July 1, 1992

AN ACT

Relating to the fisheries business tax and to the allocation of certain fisheries business tax receipts to certain municipalities by the Department of Community and Regional Affairs; and providing for an effective date.

* Section 1. AS 29.60 is amended by adding a new section to read:

ARTICLE 6. SHARED FISHERIES BUSINESS TAXES.

Sec. 29.60.450. FISHERIES BUSINESS TAX ALLOCATION. (a) A municipality may receive a fisheries business tax allocation under this section if the municipality demonstrates to the department that the municipality suffered significant effects from fisheries business activities during the base year.

(b) The amount transmitted each fiscal year under AS 43.75.137 shall be apportioned by the department to each management area based on the ratio of the management area's production value to the total production value for all of the management areas. The department shall allocate the amount available for each management area to each municipality in that management area based on the demonstrated effects on the municipality of fisheries business activities, the commercial fishing vessel days in that municipality, or both.

(c) A municipality that receives a tax allocation under this section shall use the tax allocation to help reduce the effect of fisheries business activities on the municipality, which may include

Chapter 195

1 the expenses of any municipal service.

2 (d) At the request of the department, an applicant or a re-
3 cipient of a tax allocation shall provide the department with the
4 assistance and information available to the municipality that is
5 necessary for the department to carry out the department's duties
6 under this section relating to that municipality.

7 (e) The department may adopt regulations necessary to carry out
8 the provisions of this section.

9 (f) In this section

10 (1) "base year" means the calendar year that precedes the
11 application deadline for the tax allocation year;

12 (2) "commercial fishing vessel day" means a day for which a
13 fishing vessel licensed under AS 16.05.490 pays the municipality a
14 moorage, harbor, or docking fee;

15 (3) "effect" means the result of fisheries business activ-
16 ities on the municipality's

17 (A) population;

18 (B) employment;

19 (C) finances;

20 (D) air and water quality;

21 (E) fish and wildlife habitats; and

22 (F) ability to provide essential public services,
23 including health care, public safety, education, transportation,
24 marine garbage collection and disposal, solid waste disposal,
25 utilities, and government administration;

26 (4) "fisheries business activity" means activity related to

27 (A) fishing, including but not limited to the catching
28 and sale of fisheries resources;

29 (B) vessel moorage and vessel and gear maintenance;

1 (C) preparing fisheries resources for transportation;
2 and

3 (D) processing fisheries resources for sale by
4 freezing, icing, cooking, salting, or other method and includes
5 but is not limited to canneries, cold storages, freezer ships,
6 and processing plants;

7 (5) "management area" means one of the geographical units
8 designated by the Board of Fisheries by regulation adopted under
9 AS 16.05.251(a)(2) for the management of commercial fisheries of the
10 state;

11 (6) "production value" means the weight of the fish and
12 shellfish produced by floating fisheries businesses.

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

14 Sec. 43.75.137. ADDITIONAL REFUND. To the extent that appro-
15 priations are available for the purpose, and notwithstanding the
16 requirement of AS 37.07.080(e) that approval of the office of manage-
17 ment and budget is required, an amount equal to 50 percent of the tax
18 revenue that is collected under this chapter from floating fisheries
19 businesses and is not subject to division with a municipality under
20 AS 43.75.130 shall be transmitted each fiscal year, without the ap-
21 proval of the office of management and budget, by the department to
22 the Department of Community and Regional Affairs for disbursal to
23 eligible municipalities under AS 29.60.450.

24 * Sec. 3. This Act takes effect July 1, 1992.