



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query

**Chapter 76****Salmon Enhancement Tax**

Article

[1. Tax Imposition. \(15 AAC 76.010 - 15 AAC 76.040\)](#)[2. Salmon Acquired by Buyers. \(15 AAC 76.100 - 15 AAC 76.140\)](#)[3. General Provisions. \(15 AAC 76.200 - 15 AAC 76.290\)](#)

Article 1
Tax Imposition

Section

[10. Imposition of the tax.](#)[20. Monthly report and remittance of tax by limited entry permit holders.](#)[30. Records.](#)[40. Annual report by limited entry permit holder.](#)**15 AAC 76.010. Imposition of the tax**

There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the

tax has been approved.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders

(a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
- (7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and
- (8) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise

transferred in the state but outside a region for which the salmon enhancement tax has been approved.

(c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.

(d) A permit holder is not required to file a monthly report, or remit the tax, for salmon that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[15 AAC 76.030. Records](#)

A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

(1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(2) a daily journal or other record showing for each transaction the following:

(A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;

(B) pounds and value by species of the salmon; and

(C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

15 AAC 76.040. Annual report by limited entry permit holder

(a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;
- (7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and
- (8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly

reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

Article 2

Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

[15 AAC 76.100. Collection of tax](#)



Title 15 Revenue

Folio Controls



Document



Next



Previous



Query



Home



How to query

+ [Title 1](#)[General Provisions](#)+ [Title 2](#)[Administration](#)+ [Title 3](#)[Commerce, Community, and Economic Development](#)+ [Title 4](#)[Education and Early Development](#)+ [Title 5](#)[Fish and Game](#)+ [Title 6](#)[Governor's Office](#)+ [Title 7](#)[Health and Social Services](#)+ [Title 8](#)[Labor and Workforce Development](#)+ [Title 9](#)[Law](#)+ [Title 10](#)[Military and Veterans Affairs](#)+ [Title 11](#)[Natural Resources](#)+ [Title 12](#)[Professional and Vocational Regulations](#)+ [Title 13](#)[Public Safety](#)+ [Title 14](#)[Public Works](#)+ [Title 15](#)[Revenue](#)+ [Title 16](#)[Economic Development](#)+ [Title 17](#)[Transportation and Public Facilities](#)+ [Title 18](#)

[Environmental Conservation](#)

⊕ [Title 19](#)

[Community And Regional Affairs](#)

⊕ [Title 20](#)

[Miscellaneous Boards and Commissions](#)





Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[15 AAC 76.110. Monthly report and remittance of tax by buyers](#)

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file a monthly report using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) total pounds and value of the salmon, by region, which the buyer has purchased or otherwise acquired during the preceding month; and

(9) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes required to be collected, not later than the last day of the month following the month in which the tax was collected.

(c) A monthly report is required only for a month in which the buyer purchased or otherwise acquired salmon.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.120. Records

A buyer responsible for the collection of the salmon enhancement tax shall prepare and retain the following records:

(1) Alaska Department of Fish and Game fish tickets salmon purchased or otherwise acquired;

(2) a daily journal or other record showing for each transaction the following:

(A) the permit holder from whom the salmon was acquired;

(B) the limited entry permit number of the permit holder named under (A) of this paragraph;

(C) the pounds and value, by species, of the salmon purchased or otherwise acquired;

(D) the amount of salmon enhancement tax collected; and

(E) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.130. Annual report by buyers

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
 - (2) mailing address;
 - (3) employer identification number (EIN) or social security number (SSN);
 - (4) telephone number;
 - (5) location of operation or name of vessel;
 - (6) fisheries business license number or Alaska business license number;
 - (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
 - (8) total pounds and value of the salmon caught in each region designated under [AS 16.10.375](#), or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year;
 - (9) total value of the salmon purchased or acquired in each region designated under [AS 16.10.375](#), or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year, reconciled with the amounts reported on the monthly reports; and
 - (10) other information required by the department on the form.
- (b) A buyer who files an annual report under (a) of this section shall attach a schedule to the report showing, for all salmon purchased or otherwise acquired, the following:
- (1) limited entry permit numbers under which the salmon were caught;
 - (2) names of permit holders;

(3) total value of salmon purchased or otherwise acquired with respect to each limited entry permit number reported; and

(4) total tax collected for salmon purchased or otherwise acquired with respect to each limited entry permit number reported.

(c) The annual report is due by March 1 of the year following the calendar year in which the salmon were purchased or otherwise acquired and must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.140. Reporting of bonus or other additional payments

(a) A buyer making bonus or other additional payments to a limited entry permit holder for salmon purchased or otherwise acquired in a previous calendar year shall collect the tax and file a special salmon enhancement tax report of the additional payments made. The buyer responsible for collection of the tax shall file the report on a form prescribed by the department, stating the following:

(1) name of buyer;

(2) mailing address;

(3) employer identification number (EIN) or social security number (SSN);

(4) telephone number;

(5) location of operation or name of vessel;

(6) fisheries business license number or Alaska business license number;

(7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) year in which the salmon were initially purchased or otherwise acquired; and

(9) additional value paid, by species, for the salmon acquired in a previous year.

(b) The salmon enhancement tax report of bonus or other additional payments must be filed and the tax paid no later than the last day of the month following the month in which the additional payment was made.

History: Eff. 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

[Article 3](#)
General Provisions

Section

[200 - 280. \(Reserved\).](#)

[290. Definitions.](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 2 Salmon Acquired by Buyers
15 AAC 76.100. Collection of tax



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 75.090. Limitation on credit](#)

(a) If a taxpayer is operating both shore-based and floating fish processor facilities in the same tax year that eligible capital expenditures are made, the total credit that may be claimed in that tax year may not exceed 50 percent of the taxpayer's combined fisheries business tax liability incurred at all of the taxpayer's fish processing facilities. However, in no event will the fisheries business tax credit generated at a processing facility in one tax year be applied to the fisheries business tax liability incurred at another processing facility in a subsequent year if the other facility was not owned by the taxpayer in the tax year the capital expenditure was made. The following are illustrative examples:

(1) Company F solely owns and operates a shore-based processing facility in Alaska and a floating freezership. In 1987, the company spent \$1,000,000 in adding new refrigeration equipment and capacity to its shore-based plant. The company's 1987 fisheries business tax liability at its shore-based plant is \$200,000 and at its floating facility is \$50,000. The 1987 fish tax credit is limited to \$125,000, one-half of the combined liabilities of both facilities. The remaining \$375,000 credit is available to offset taxes incurred in tax year 1988.

(2) Assume the same facts as in (1), except that in 1988 Company F acquires a second floating freezership and makes no additional eligible capital expenditures to its shore-based facility. For tax year 1988, the new company has a fish tax liability at its shore-based facility of \$200,000, at the original floating facility of \$50,000 and at the acquired facility of \$150,000. The 1988 fisheries business tax credit is again limited to \$125,000. The unused credit cannot be used to offset fisheries business tax incurred at the new facility, which was not owned in the year the relevant capital expenditure was made.

(b) A fisheries business tax credit will not be approved if the fisheries business has any arrears or outstanding liability to the state under [AS 43.75](#) which could result in a lien under [AS 43.10.035](#) (a), irrespective of whether the arrears or outstanding liability arose out of the business activity of the facility for which the expenditure was made. An amount properly and timely disputed under the provisions of [AS 43.05.240](#), and regarding which the appeal process under [AS 43.05.240](#) is not concluded, does not constitute an amount in arrears or an outstanding liability.

(c) No credit will be approved for otherwise eligible expenditures made to acquire equipment or an improvement to depreciable property from another fisheries business in which there exists substantial common ownership. For purposes of this subsection, "substantial common ownership" means a 50 percent or greater direct or constructive ownership interest; constructive ownership will be determined according to the provisions of 26 U.S.C. 318 (Internal Revenue Code § 318) in effect on August 12, 1987.

History: Eff. 8/12/87, Register 103

Authority: [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

SLA 1986

[Article 2](#)

Tax Imposed on Acquisition of Fisheries Resources

Section

[100. Tax imposed on acquisition of fisheries resources.](#)

[15 AAC 75.100. Tax imposed on acquisition of fisheries resources](#)

(a) A person who takes, purchases or otherwise acquires a fisheries resource, and who transports the fisheries resource to a point outside the taxing jurisdiction of the state, before processing the fisheries resource, is subject to the tax in [AS 43.75.015](#) . This subsection does not apply to a commercial transportation carrier which performs a transportation service for a person subject to the tax.

(b) A person described in (a) of this section who processes the fisheries resource shall pay the rate of tax which he would pay if the processing took place within the taxing jurisdiction of the state.

(c) A person described in (a) of this section who does not process the fisheries resource shall pay the rate of tax which the fisheries business to which the fisheries resources are sold would pay if the fisheries business were located within the taxing jurisdiction of the state. There is a rebuttable presumption that the fisheries resources were sold to a floating fisheries business.

(d) The tax imposed by this section will be computed on the value of the fisheries resources in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(3\)](#) and (6).

(e) A person described in (a) of this section who does not process the fisheries resource

and who sells the fisheries resource outside the taxing jurisdiction of the state to someone other than a fisheries business is presumed to be liable for the same rate of tax as a floating fisheries business.

History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80

Authority: [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.100](#)

Article 3
General Provisions

Section

[200 - 280. \(Reserved\).](#)

[290. Shore-based fisheries business.](#)

[300. Definitions.](#)

[15 AAC 75.200. - 15 AAC 75.280](#)

Reserved.

[15 AAC 75.290. Shore-based fisheries business](#)

A fisheries business operated from a floating vessel is not permanently attached to the land. A fisheries business operated from a floating vessel is a shore-based fisheries business only if it remains anchored in one place and does not move from that anchorage during an entire tax year. A movement of the vessel from the anchorage, for any reason, including dry-dock, repairs, maintenance, or a new processing location, either to another location in the state or to another location outside the state, disqualifies the fisheries business as a shore-based fisheries business.

History: Eff. 9/9/81, Register 79

Authority: [AS 43.05.080](#)

[AS 43.75.015](#)

15 AAC 75.300. Definitions

In [AS 43.75](#) and this chapter,

- (1) "custom processor" means a fisheries business which does not own the fisheries resources it is processing;
- (2) "fisheries resource" means fin fish and shellfish, including but not limited to salmon, halibut, herring, flounder, crab, clam, cod, shrimp, and pollock; fish byproducts, such as roe, entrails and carcasses, are separate fisheries resources if they are transferred to another person for processing;
- (3) "market value" means the prevailing value paid for fisheries resources of like kind and quality by fisheries businesses in the same market area to fishermen who own their vessels;
- (4) "processing" means any activity which modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking; however, "processing" does not include decapitating shrimp and gutting, gilling, sliming, or icing a fisheries resource solely for the purpose of maintaining the quality of the fresh resource;
- (5) "processing fisheries resources for sale" means the series of activities which are performed in preparing the fisheries resources for subsequent sale, regardless of whether the processor owns the fisheries resources and regardless of whether the processor is the seller in the subsequent sale of the fisheries resources;
- (6) "value" means the actual price paid for the fisheries resource by the fisheries business, including indirect consideration such as fuel, supplies, or gear, whether paid at the time of purchase of the fisheries resource or tendered as a deferred, delayed, or advance payment, except that "value" means the market value of the fisheries resource if the fisheries resource is taken in company-owned or company-subsidized boats operated by employees of the fisheries business or in boats which are operated under lease or other arrangement.

History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80

Authority: [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#) (7)



Title 15 Revenue
Chapter 75 Fisheries Business Tax
Article 1 Tax on Fisheries Business

Folio Controls



How to query



Home

The Alaska Administrative Code

Search Text:

Display Options:

Records w/Hits Only

Headings w/Hits

Words Around Hits

Words:

[HELP](#)[QUERY](#)

The infobases listed to the right are searchable. You may perform word, phrase, field, group or level searches. For help querying an infobase, click the 'Folio Infobase' button above.

[Legislature Home](#)



Choose the infobase of interest:

WARNING: These Infobases are not the official versions of the Alaska statutes and regulations currently in effect. The Infobases may contain errors or omissions. They will not contain information that has been inserted after their preparation. These Infobases are intended as informational guides only. The State of Alaska makes no warranty, express or implied, of the accuracy of the Infobases. To be certain of the current version of the statutes and regulations, please refer to the official printed version of the statutes and regulations.

Alaska Statutes

- [2007 Alaska Statutes](#)
- [2006 Alaska Statutes](#)
- [2005 Alaska Statutes](#)
- [2004 Alaska Statutes](#)
- [2003 Alaska Statutes](#)
- [2002 Alaska Statutes](#)
- [2001 Alaska Statutes](#)
- [2000 Alaska Statutes](#)
- [1999 Alaska Statutes](#)
- [1998 Alaska Statutes](#)
- [1997 Alaska Statutes](#)
- [1996 Alaska Statutes](#)
- [1995 Alaska Statutes](#)
- [1994 Alaska Statutes](#)
- [1993 Alaska Statutes](#)

Alaska Information

- [The Alaska Constitution](#)
- [The Alaska State Executive Orders](#)
- [The Alaska State Administrative Journal](#)

- [The Alaska Administrative Code](#) Including changes received by the publisher through December 3, 2007.

Current Legislative Information

- [25th \(2007-2008\) Legislature Bills and Resolutions](#)
- [25th \(2007-2008\) Legislature House and Senate Journals](#)
- [25th \(2007-2008\) Legislature Committee Minutes](#)

Measures - Text of Bills and Resolutions

- [24th \(2005-2006\) Legislature Bills and Resolutions](#)
- [23rd \(2003-2004\) Legislature Bills and Resolutions](#)
- [22nd \(2001-2002\) Legislature Bills and Resolutions](#)
- [21st \(1999-2000\) Legislature Bills and Resolutions](#)
- [20th \(1997-1998\) Legislature Bills and Resolutions](#)
- [19th \(1995-1996\) Legislature Bills and Resolutions](#)
- [18th \(1993-1994\) Legislature Bills and Resolutions](#)
- [17th \(1991-1992\) Legislature Bills and Resolutions](#)
- [16th \(1989-1990\) Legislature Bills and Resolutions](#)
- [15th \(1987-1988\) Legislature Bills and Resolutions](#)
- [14th \(1985-1986\) Legislature Bills and Resolutions](#)
- [13th \(1983-1984\) Legislature Bills and Resolutions](#)

Journals - Text of House and Senate Daily Journals

- [24th \(2005-2006\) Legislature House and Senate Journals](#)
- [23rd \(2003-2004\) Legislature House and Senate Journals](#)
- [22nd \(2001-2002\) Legislature House and Senate Journals](#)
- [21st \(1999-2000\) Legislature House and Senate Journals](#)
- [20th \(1997-1998\) Legislature House and Senate Journals](#)
- [19th \(1995-1996\) Legislature House and Senate Journals](#)
- [18th \(1993-1994\) Legislature House and Senate Journals](#)
- [17th \(1991-1992\) Legislature House and Senate Journals](#)
- [16th \(1989-1990\) Legislature House and Senate Journals](#)
- [15th \(1987-1988\) Legislature House and Senate Journals](#)

Committee Minute Text

- [24th \(2005-2006\) Legislature Committee Minutes](#)
- [23rd \(2003-2004\) Legislature Committee Minutes](#)

- [22nd \(2001-2002\) Legislature Committee Minutes](#)
- [21st \(1999-2000\) Legislature Committee Minutes](#)
- [20th \(1997-1998\) Legislature Committee Minutes](#)
- [19th \(1995-1996\) Legislature Committee Minutes](#)
- [18th \(1993-1994\) Legislature Committee Minutes](#)
- [17th \(1991-1992\) Legislature Committee Minutes](#)
- [16th \(1989-1990\) Legislature Committee Minutes](#)
- [15th \(1987-1988\) Legislature Committee Minutes](#)
- [1982, 13th and 14th \(1982-1986\) Legislature Committee Minutes](#)

Session Laws and Resolves

- [2005 Legislative Resolves](#)
- [2006 Legislative Resolves](#)
- [2007 Session Laws](#)
- [1981 - 2007 Session Laws](#)
- [1983 - 2004 Legislative Resolves](#)

General Legislative Information

- [Legislative Uniform Rules](#)
- [Legislative Research Requests](#)
- [Legislative Library Catalog](#)

THIS IS FOR INFORMATIONAL PURPOSES ONLY. The information contained herein may not be complete and is not to be construed as a legal opinion. Legislative Affairs Agency, State of Alaska, All rights reserved.

What is an Infobase?

When answers are critical to what you do, and hard data defines your work, you need immediate, consistent access to that information—you need a Folio VIEWS infobase.

- [What is an Infobase?](#)
- [How to search an Infobase](#)
- [Infobases In Action](#)
- [Folio Infobase Solutions](#)

What is an Infobase?

An **infobase** is a single-file electronic repository for large volumes of dynamic reference information that is primarily free-format or semi-structured and not well suited for traditional databases. An **infobase** is to free-formatted information what a database is to structured data.

Infobases store text and multimedia information which is highly compressed, full-text indexed, and multi-user editable. In addition to instantaneous searching, infobases provide real-time information updating, sophisticated hypertext linking, topical grouping, and automatically generated tables of contents.

Placing information into a Folio infobase actually *adds value to that information*. Because every word in an infobase is automatically indexed, any piece of information can be found in an instant using the infobase's powerful search engine. Folio infobases are platform-independent—any infobase can be simultaneously accessed by people using Windows, DOS or Macintosh machines across a LAN, WAN, a CD ROM . . .and with Folio's siteDirector™, even across the Internet.

Using Folio infobases, workgroups can access and adapt information in ways that make it more valuable to them. Corporations, workgroups and individual users all benefit from Folio's unique ability to index and retrieve information rapidly, store and display multimedia objects, link information together, update information on-the-fly and present a variety of contexts in which to view large collections of information.

So go ahead. Put your information—your documents, manuals, reports, guides, lists, tables, tips, memos, and just about anything and everything else—into an infobase. Once it's there, everything you need to know, you'll find . . . right there, in your infobase.

Folio Infobase Technical Details

Dynamic, Scalable Storage. A record-based format composed of idea-sized information chunks—each with a unique ID. These chunks form the basis for the dynamic updating and multi-user access and editing that infobases provide.

Virtually Unlimited Capacity. The infobase architecture is based on a virtual file system that allows for extremely large infobases—up to 16 TB.

Underhead Technology. Folio Corporation's proprietary Underhead Technology compresses the source text and its associated index into an infobase that is up to 50% smaller than the original source file.

Collaborative Editing. Multi-user record locking allows infobases to be searched, browsed, edited, and updated by many people simultaneously.

Powerfully Simple Navigation. Infobase levels and a dynamic Table of Contents support browsing, searching, and range searching.

Fast, Flexible Searching. Full-text indexing with all contents automatically indexed and compressed the instant the information is added to the infobase.

Multimedia Interface Support. Multimedia object support which allows graphics, audio, video, and other objects to be stored either in the infobase itself or linked to the infobase as an external file.

Cross-Platform Compatibility. Folio infobases provide true cross-platform support, enabling users on DOS, Windows, and Macintosh platforms to simultaneously access and annotate the same infobase.

Real-Time Updating. Instant updating for infobase additions/deletions/modifications, with changes available immediately for searches by other users.

User Personalization. Shadow file modifications including user annotations, personalization (sticky notes, bookmarks, etc) without affecting master file integrity. Shadow files also survive updates to the original file.

Robust Security Features. Seventeen security options can be set for users, user groups and guests with password protection to prevent unauthorized access or adaptation of infobase files.

How to search an Infobase

Press the Query button to display the search dialog box. Using the syntax in the table below, enter the information you are looking for and press the search button.

Folio Infobase Query Syntax

Operator or Scope	Examples
And	one two one & two one and two
Or	me you me or you

Not	^him not him her^him
Exclusive Or (XOR)	apples~oranges apples xor oranges
Phrase	"to be or not" "fourscore and seven"
Single Character Wildcard	wom?n g??b?r
Multiple Character Wildcard	work* h*t*
Ordered Proximity	"united states of america"/10
Unordered Proximity	"uncle sams army"@7
Stem (Word Form)	run% great%
Thesaurus (Synonym)	flying\$ alteration\$
In Fields	[field weapon: knife gun (club bat)]

Infobases In Action

The Michie Company Law Publishers: Commercial Publishing on CD ROM

Walk into a law library and you'll find hundreds of books filled with "the law"--court decisions, federal and state statutes, treatises, handbooks, looseleaf binders. Doing research for an important court case can take hours, even days. So the Michie Company created Michie's Law on Disc (TM), the first CD ROM product using Folio VIEWS®.

Now, using Folio® infobases, legal researchers can query entire libraries in minutes--with results that are far more accurate, comprehensive, and less time-consuming than manual book research.

"Folio VIEWS provided the answers we needed for getting Law on Disc off the ground. Four years later, Folio infobases make all of our CD ROM products user-friendly and powerfully effective. Our developers love Folio VIEWS, our customers write fan letters about it, and we don't think there's a better way to access information than Folio VIEWS. Quote me."

*Andy Wyszowski
VP/Director of Electronic Publishing
The Michie Company Law Publishers*

Powersoft Corporation: CD ROM Technical Support

When you're supporting a complex product, you need to give your users every tool you possibly can to support their development efforts. That means information--a lot of it. Too

much to put in the box. So Powersoft sends this vast bulk of necessary information out as Folio VIEWS infobases, on a CD ROM.

Thin and light-weight, the CD ROM goes in every package—providing users with all the information they need, in a way that makes it easier to find and use. So easy, in fact, that Powersoft's own support reps use the infobases, too--fast, easy access to the information in the infobases allows them to handle 37% more calls, drop 33% on the time spent on each call, and save an hour a day in research. *"Getting information out to customers using Folio Infobases is very competitive. By including the Powersoft Infobase CD ROM in every PowerBuilder Desktop package, it's like providing an on-site technical support engineer."*

*Paul Barron
Manager of Call Center Information & Technologies
Powersoft Corporation*

**Unocal Corporation:
Infobases as Dynamic Information Pools**

Some companies use infobases to form corporate-wide information pools. Unocal, a company that develops and produces energy resources, is using infobase technology to transfer their technology around the world. Some of their infobases include a corporate phone & organizational directory, a list of joint industry abstracts, patent portfolio and patent filing, chemical inventory, management and safety procedures manual, software licensing quarterly reviews, drilling production newsletters, corrosion bulletins, DOT codes, a telecommunications glossary, and a bank of technical memos.

"Our biggest challenge is to get our technical information out to the field both quickly and easily. Folio Infobase Technology makes that possible."

*Fred Dearman
Senior Applied Scientist
Unocal Corporation*

**Aetna Life & Casualty:
Saving Millions of Dollars of Printing Costs Annually**

Aetna put their property/casualty underwriting documentation in a series of infobases that they can update instantly and get out to their networked employees. Putting their manuals into infobases allowed Aetna to jettison 85 million bound pages. Now their employees can answer questions in seconds instead of days--every time, for every one that asks.

"Folio permits us to index by every word in the document and search on that basis. And the search response time is so fast that

you could go through 100,000 pages in about five seconds."

*Bill Hayhurst
Assistant VP, Insurance Department Affairs
Aetna*

**Nintendo:
Infobases Improve the Quality of Customer Service**

With more than 3,000 games to support, Nintendo of America couldn't expect every one of its phone support operators to know the answers to every challenging hurdle the players of their games would get into. So they put all the answers (including video windows of the games themselves) into Folio VIEWS infobases. With a few quick keystrokes, operators can get even the most advanced Nintendo game players out of the stickiest situations, from every level of every game they produce--even if the operators have never played the game they're supporting!

"Used to be, operators could only really answer questions about the games they had played themselves. Now operators can answer questions on games they haven't even played. It's increased response incredibly."

*Geoff Rainville
Manager, Gameplay Consumer Services
Nintendo*

**Chemicals and Plastics Company, Inc. (Union Carbide):
Infobases Provide Timely Access to Business-Critical
Information**

Government regulations come out every Federal workday in the Federal Register. Some are important enough that not complying with them could shut a company down. But Union Carbide keeps compliant every day, using Folio VIEWS infobases. The company gets the Register by modem every day and imports it into an infobase. Union Carbide's regulation experts then use the infobase to identify the regulations that pertain to the company's operations and provide additional comments. Using the infobases to receive, interpret, and distribute the regulations, Union Carbide can get the government's rules and the company's guidance out to field managers every day.

"Before the infobases, the people who needed the new regulations just couldn't get them in hand. The Register was routed like regular mail and shared from person to person. It could take weeks or even months to get it out to field managers. Now, we get the Register by modem every day and have it imported into an infobase by eight o'clock each evening. Since the infobase is on the network, everyone has immediate access to it."

Gary Whipple

*Assistant Director of Environmental Affairs, Health, and Safety,
Union Carbide*

Folio Infobase Solutions

Hundreds of successful companies are using Folio infobases as part of a complete solution for compiling, accessing, and adapting electronic reference information. The mini-case studies detailed above are only a few of the ways that cutting-edge organizations are adopting Folio Infobase Technology within their organization.

At the [Folio Corporation Web Site](#), you'll find additional information—in the form of technical whitepapers and detailed case studies—that detail how infobases are used by a wide variety of organizations in a multitude of markets.

Find out more about Folio Infobases

© [Copyright](#) 1995, [Folio Corporation](#), All rights reserved
Comments to Webmaster@Folio.Com



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query

**Chapter 76****Salmon Enhancement Tax**

Article

[1. Tax Imposition. \(15 AAC 76.010 - 15 AAC 76.040\)](#)[2. Salmon Acquired by Buyers. \(15 AAC 76.100 - 15 AAC 76.140\)](#)[3. General Provisions. \(15 AAC 76.200 - 15 AAC 76.290\)](#)

**Article 1
Tax Imposition**

Section

[10. Imposition of the tax.](#)[20. Monthly report and remittance of tax by limited entry permit holders.](#)[30. Records.](#)[40. Annual report by limited entry permit holder.](#)**15 AAC 76.010. Imposition of the tax**

There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the

tax has been approved.

✚ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

✚ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

✚ **15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders**

✚ (a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
- (7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and
- (8) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise

transferred in the state but outside a region for which the salmon enhancement tax has been approved.

(c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.

(d) A permit holder is not required to file a monthly report, or remit the tax, for salmon that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

✚ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

✚ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

✚ **15 AAC 76.030. Records**

✚ A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

(1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(2) a daily journal or other record showing for each transaction the following:

(A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;

(B) pounds and value by species of the salmon; and

(C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

⊕ **15 AAC 76.040. Annual report by limited entry permit holder**

⊕ (a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the permit holder;

(2) limited entry permit number;

(3) mailing address;

(4) employer identification number (EIN) or social security number (SSN);

(5) telephone number;

(6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;

(7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and

(8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly

reports.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

⊕ **Article 2**
Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

⊕ **15 AAC 76.100. Collection of tax**



Title 15 Revenue



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[Article 1](#) **Tax Imposition**

Section

[10. Imposition of the tax.](#)[20. Monthly report and remittance of tax by limited entry permit holders.](#)[30. Records.](#)[40. Annual report by limited entry permit holder.](#)[15 AAC 76.010. Imposition of the tax](#)

There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the tax has been approved.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)[AS 43.76.011](#)[AS 43.76.028](#)

15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders

(a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the permit holder;

(2) limited entry permit number;

(3) mailing address;

(4) employer identification number (EIN) or social security number (SSN);

(5) telephone number;

(6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and

(8) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved.

(c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.

(d) A permit holder is not required to file a monthly report, or remit the tax, for salmon that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am

3/31/85, Register 93**Authority:** [AS 43.05.080](#)[AS 43.76.010](#)[AS 43.76.011](#)[AS 43.76.028](#)**15 AAC 76.030. Records**

A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

- (1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
- (2) a daily journal or other record showing for each transaction the following:
 - (A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;
 - (B) pounds and value by species of the salmon; and
 - (C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)[AS 43.76.010](#)[AS 43.76.011](#)[AS 43.76.028](#)

[15 AAC 76.040. Annual report by limited entry permit holder](#)

(a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the permit holder;

(2) limited entry permit number;

(3) mailing address;

(4) employer identification number (EIN) or social security number (SSN);

(5) telephone number;

(6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;

(7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and

(8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

Article 2
Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

15 AAC 76.100. Collection of tax

The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[Article 2](#)

Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

[15 AAC 76.100. Collection of tax](#)

The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[15 AAC 76.110. Monthly report and remittance of tax by buyers](#)

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file a monthly report using the form provided by the department, stating the following in the places provided on the form:

(1) name of the buyer;

(2) mailing address;

(3) employer identification number (EIN) or social security number (SSN);

(4) telephone number;

(5) location of operation or name of vessel;

(6) fisheries business license number or Alaska business license number;

(7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) total pounds and value of the salmon, by region, which the buyer has purchased or otherwise acquired during the preceding month; and

(9) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes required to be collected, not later than the last day of the month following the month in which the tax was collected.

(c) A monthly report is required only for a month in which the buyer purchased or otherwise acquired salmon.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

[15 AAC 76.120. Records](#)

A buyer responsible for the collection of the salmon enhancement tax shall prepare and retain the following records:

- (1) Alaska Department of Fish and Game fish tickets salmon purchased or otherwise acquired;
- (2) a daily journal or other record showing for each transaction the following:
 - (A) the permit holder from whom the salmon was acquired;
 - (B) the limited entry permit number of the permit holder named under (A) of this paragraph;
 - (C) the pounds and value, by species, of the salmon purchased or otherwise acquired;
 - (D) the amount of salmon enhancement tax collected; and
 - (E) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.130. Annual report by buyers

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) total pounds and value of the salmon caught in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year;

(9) total value of the salmon purchased or acquired in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year, reconciled with the amounts reported on the monthly reports; and

(10) other information required by the department on the form.

(b) A buyer who files an annual report under (a) of this section shall attach a schedule to the report showing, for all salmon purchased or otherwise acquired, the following:

(1) limited entry permit numbers under which the salmon were caught;

(2) names of permit holders;

(3) total value of salmon purchased or otherwise acquired with respect to each limited entry permit number reported; and

(4) total tax collected for salmon purchased or otherwise acquired with respect to each limited entry permit number reported.

(c) The annual report is due by March 1 of the year following the calendar year in which the salmon were purchased or otherwise acquired and must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.140. Reporting of bonus or other additional payments

(a) A buyer making bonus or other additional payments to a limited entry permit holder for salmon purchased or otherwise acquired in a previous calendar year shall collect the tax and file a special salmon enhancement tax report of the additional payments made. The buyer responsible for collection of the tax shall file the report on a form prescribed

by the department, stating the following:

- (1) name of buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) year in which the salmon were initially purchased or otherwise acquired; and
- (9) additional value paid, by species, for the salmon acquired in a previous year.

(b) The salmon enhancement tax report of bonus or other additional payments must be filed and the tax paid no later than the last day of the month following the month in which the additional payment was made.

History: Eff. 3/31/85, Register 93



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[Article 3](#)

General Provisions

Section

[200 - 280. \(Reserved\).](#)

[290. Definitions.](#)

[15 AAC 76.200. - 76.280](#)

Reserved.

[15 AAC 76.290. Definitions](#)

In this chapter

(1) "buyer" means a person who purchases or otherwise acquires salmon from a limited entry permit holder, and includes a person required to obtain a license under [AS 43.75.011](#) , but does not include a person acquiring salmon for personal consumption or a tender acquiring salmon on behalf of a person required to obtain a license under [AS 43.75.011](#) ;

(2) "permit" means an entry permit issued under [AS 16.43.270](#) and an interim-use permit issued under [AS 16.43.210](#) ;

(3) "person" means an individual, partnership, association, company, corporation, or any group or combination acting as a unit;

(4) "region" means a region of the state designated by the commissioner of fish and game under [AS 16.10.375](#) for the purpose of salmon production, in which there exists a regional association organized for the purpose of enhancing salmon production and licensed to do so by the commissioner of fish and game, and in which an election has been held to approve the imposition of the salmon enhancement tax.

History: Eff. 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.015](#)

[AS 43.76.025](#)

[AS 43.76.028](#)

[AS 43.76.040](#)

[Chapter 77](#)

Fishery Resource Landing Tax

Section

[5. Findings, purpose, and intent.](#)

[10. Return, payment, and required information.](#)

[15. Automatic extension of time to file return.](#)

[20. Request for extension of time to file return.](#)

[25. Requirement to make estimated tax payments.](#)

[30. Liability for tax.](#)

[35. Credit for other taxes paid.](#)

[40. Value and notice of value.](#)

[45. Weights and recovery rates.](#)

[50. Credit for community development quota contributions.](#)

[55. Requirements for nonprofit corporations.](#)

[60. Claim and revocation of credits.](#)

[65. Accounting for revenue sharing.](#)

[70. Taxable nexus.](#)

[90. Penalties: reasonable cause.](#)

[990. Definitions.](#)

[15 AAC 77.005. Findings, purpose, and intent](#)

(a) The fishery resource landing tax is both designed and intended to be a compensatory tax to complement the fisheries business tax under AS 43.75. The landing tax is intended to compensate the state for the burdens that the fish catcher/processors operating in the Exclusive Economic Zone ("EEZ") imposes upon the state and local communities, as well as for the benefits the EEZ catcher/processors receive from the state and local communities.

(b) The state has various research, management, and enforcement responsibilities in connection with the offshore fisheries. The EEZ catcher/processors have a significant presence in the state, including transferring of the processed fisheries resource product, taking on and disembarking of crew, taking on of fuel and supplies, obtaining repairs, discharging waste, and making use of sheltered waters. Additional burdens resulting from the fleet presence impact the state and local communities through increased demands on educational systems, road maintenance, public safety, airports, docks, hospitals, and other programs provided or financed by the state or local communities.

(c) Fisheries businesses operating in the state pay for benefits and burdens described in (b) of this section through the fisheries business tax which applies to fisheries resources harvested or processed in the state. The landing tax is a substantially equivalent levy designed to impose a comparable burden on interstate commerce. The EEZ catcher/processors are conducting fisheries businesses in the state to no less a degree than in-state operators, subject to the fisheries business tax. The landing tax is not a fee on fisheries resources simply moving through the state. Instead the landing tax is a payment for the services and benefits conferred upon this segment of the industry under which they pay their own way. The landing tax achieves an equality of treatment between local and interstate commerce conducting fisheries businesses in the state.

History: Eff. 4/20/94, Register 130

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)**15 AAC 77.010. Return, payment, and required information**

(a) A person subject to the fishery resource landing tax shall file a single return for all taxable landings of fishery resources in the state, during the tax year. The return must be filed using the forms provided by the department and must specify each vessel employed by the taxpayer and all locations at which fishery resources were landed in the state.

(b) On the form a person shall state the following information:

(1) the name of the person subject to the tax that is filing the return;

(2) the person's mailing address;

(3) the person's federal employer identification number or social security number;

(4) the calendar year covered by the return;

(5) the precise locations in the state where fishery resources were landed, including a specification by weight and species of the fisheries resource landed at each location;

(6) the precise locations in the state where fishery resources harvested under the provisions of a community development quota were landed, including a specification by weight and species of the fisheries resources landed at each location;

(7) the person's Alaska fisheries business license number or Alaska business license number;

(8) the value of the fishery resources;

(9) the amount of credits claimed for other taxes paid and for approved contributions;

(10) the amount of tax liabilities and payments; and

(11) other material required on the form.

History: Eff. 4/20/94, Register 130; am 11/9/2006, Register 180

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)**[15 AAC 77.015. Automatic extension of time to file return](#)**

A person that is subject to tax under [AS 43.77](#) will automatically be granted an extension of the time in which to file the return required by [AS 43.77](#) and this chapter if the value of the unprocessed fishery resources is not provided at least 30 days before the due date of the return. An automatic extension is effective until the last day of the month, following the month in which the information on value is provided.

History: Eff. 4/20/94, Register 130; am 11/9/2006, Register 180

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)

Title 15 Revenue
Chapter 76 Salmon Enhancement Tax



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



+ Article 1 Tax Imposition

Section

[10. Imposition of the tax.](#)[20. Monthly report and remittance of tax by limited entry permit holders.](#)[30. Records.](#)[40. Annual report by limited entry permit holder.](#)

+ 15 AAC 76.010. Imposition of the tax

+ There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the tax has been approved.

+ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

+ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)[AS 43.76.011](#)[AS 43.76.028](#)

⊕ **15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders**

⊕ (a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the permit holder;

(2) limited entry permit number;

(3) mailing address;

(4) employer identification number (EIN) or social security number (SSN);

(5) telephone number;

(6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and

(8) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved.

(c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.

(d) A permit holder is not required to file a monthly report, or remit the tax, for salmon that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

⊕ **History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79;**

am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

⊕ **15 AAC 76.030. Records**

⊕ A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

(1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(2) a daily journal or other record showing for each transaction the following:

(A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;

(B) pounds and value by species of the salmon; and

(C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

⊕ **15 AAC 76.040. Annual report by limited entry permit holder**

⊕ (a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the permit holder;

(2) limited entry permit number;

(3) mailing address;

(4) employer identification number (EIN) or social security number (SSN);

(5) telephone number;

(6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;

(7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and

(8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.010. Imposition of the tax](#)

There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the tax has been approved.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders](#)

(a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;

- (4) employer identification number (EIN) or social security number (SSN);
 - (5) telephone number;
 - (6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
 - (7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and
 - (8) other information required by the department on the form.
- (b) The monthly report required under this section must be submitted to the department, together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved.
- (c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.
- (d) A permit holder is not required to file a monthly report, or remit the tax, for salmon that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[15 AAC 76.030. Records](#)

A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall

prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

(1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(2) a daily journal or other record showing for each transaction the following:

(A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;

(B) pounds and value by species of the salmon; and

(C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

15 AAC 76.040. Annual report by limited entry permit holder

(a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the permit holder;

(2) limited entry permit number;

(3) mailing address;

(4) employer identification number (EIN) or social security number (SSN);

(5) telephone number;

(6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;

(7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and

(8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

Article 2

Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

[15 AAC 76.100. Collection of tax](#)

The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 1 Tax Imposition



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders](#)

(a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
- (7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and
- (8) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved.

(c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.

(d) A permit holder is not required to file a monthly report, or remit the tax, for salmon that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

15 AAC 76.030. Records

A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

- (1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
- (2) a daily journal or other record showing for each transaction the following:
 - (A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;
 - (B) pounds and value by species of the salmon; and
 - (C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)[15 AAC 76.040. Annual report by limited entry permit holder](#)

(a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;
- (7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and
- (8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)[AS 43.76.011](#)

[AS 43.76.028](#)

[Article 2](#)

Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

[15 AAC 76.100. Collection of tax](#)

The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

15 AAC 76.110. Monthly report and remittance of tax by buyers

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file a monthly report using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) total pounds and value of the salmon, by region, which the buyer has purchased or otherwise acquired during the preceding month; and
- (9) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes required to be collected, not later than the last day of the month following the month in which the tax was collected.

(c) A monthly report is required only for a month in which the buyer purchased or otherwise acquired salmon.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 1 Tax Imposition



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.030. Records](#)

A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

(1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(2) a daily journal or other record showing for each transaction the following:

(A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;

(B) pounds and value by species of the salmon; and

(C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[15 AAC 76.040. Annual report by limited entry permit holder](#)

(a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the permit holder;

- (2) limited entry permit number;
 - (3) mailing address;
 - (4) employer identification number (EIN) or social security number (SSN);
 - (5) telephone number;
 - (6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;
 - (7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and
 - (8) other information required by the department on the form.
- (b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[Article 2](#)

Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

[15 AAC 76.100. Collection of tax](#)

The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[15 AAC 76.110. Monthly report and remittance of tax by buyers](#)

(a) A buyer responsible for the collection of the salmon enhancement tax under [15 AAC 76.100](#) shall file a monthly report using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;

- (3) employer identification number (EIN) or social security number (SSN);
 - (4) telephone number;
 - (5) location of operation or name of vessel;
 - (6) fisheries business license number or Alaska business license number;
 - (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
 - (8) total pounds and value of the salmon, by region, which the buyer has purchased or otherwise acquired during the preceding month; and
 - (9) other information required by the department on the form.
- (b) The monthly report required under this section must be submitted to the department, together with all taxes required to be collected, not later than the last day of the month following the month in which the tax was collected.
- (c) A monthly report is required only for a month in which the buyer purchased or otherwise acquired salmon.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.120. Records

A buyer responsible for the collection of the salmon enhancement tax shall prepare and retain the following records:

- (1) Alaska Department of Fish and Game fish tickets salmon purchased or otherwise acquired;
- (2) a daily journal or other record showing for each transaction the following:
 - (A) the permit holder from whom the salmon was acquired;
 - (B) the limited entry permit number of the permit holder named under (A) of this

paragraph;

(C) the pounds and value, by species, of the salmon purchased or otherwise acquired;

(D) the amount of salmon enhancement tax collected; and

(E) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 1 Tax Imposition



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.040. Annual report by limited entry permit holder](#)

(a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the permit holder;

(2) limited entry permit number;

(3) mailing address;

(4) employer identification number (EIN) or social security number (SSN);

(5) telephone number;

(6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;

(7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and

(8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

Article 2
Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

15 AAC 76.100. Collection of tax

The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

15 AAC 76.110. Monthly report and remittance of tax by buyers

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file a monthly report using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) total pounds and value of the salmon, by region, which the buyer has purchased or otherwise acquired during the preceding month; and
- (9) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes required to be collected, not later than the last day of the month following the month in which the tax was collected.

(c) A monthly report is required only for a month in which the buyer purchased or otherwise acquired salmon.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.120. Records

A buyer responsible for the collection of the salmon enhancement tax shall prepare and retain the following records:

- (1) Alaska Department of Fish and Game fish tickets salmon purchased or otherwise acquired;
- (2) a daily journal or other record showing for each transaction the following:
 - (A) the permit holder from whom the salmon was acquired;
 - (B) the limited entry permit number of the permit holder named under (A) of this paragraph;
 - (C) the pounds and value, by species, of the salmon purchased or otherwise acquired;
 - (D) the amount of salmon enhancement tax collected; and
 - (E) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.130. Annual report by buyers

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;

- (6) fisheries business license number or Alaska business license number;
 - (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
 - (8) total pounds and value of the salmon caught in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year;
 - (9) total value of the salmon purchased or acquired in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year, reconciled with the amounts reported on the monthly reports; and
 - (10) other information required by the department on the form.
- (b) A buyer who files an annual report under (a) of this section shall attach a schedule to the report showing, for all salmon purchased or otherwise acquired, the following:
- (1) limited entry permit numbers under which the salmon were caught;
 - (2) names of permit holders;
 - (3) total value of salmon purchased or otherwise acquired with respect to each limited entry permit number reported; and
 - (4) total tax collected for salmon purchased or otherwise acquired with respect to each limited entry permit number reported.
- (c) The annual report is due by March 1 of the year following the calendar year in which the salmon were purchased or otherwise acquired and must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 1 Tax Imposition



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query

**⊕ 15 AAC 76.010. Imposition of the tax**

⊕ There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the tax has been approved.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 1 Tax Imposition

Error: No valid infobases found



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



⊕ 15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders

⊕ (a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
- (7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and
- (8) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved.

(c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.

(d) A permit holder is not required to file a monthly report, or remit the tax, for salmon that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 1 Tax Imposition



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.100. Collection of tax](#)

The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

[15 AAC 76.110. Monthly report and remittance of tax by buyers](#)

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file a monthly report using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;

- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) total pounds and value of the salmon, by region, which the buyer has purchased or otherwise acquired during the preceding month; and
- (9) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes required to be collected, not later than the last day of the month following the month in which the tax was collected.

(c) A monthly report is required only for a month in which the buyer purchased or otherwise acquired salmon.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.120. Records

A buyer responsible for the collection of the salmon enhancement tax shall prepare and retain the following records:

- (1) Alaska Department of Fish and Game fish tickets salmon purchased or otherwise acquired;
- (2) a daily journal or other record showing for each transaction the following:
 - (A) the permit holder from whom the salmon was acquired;
 - (B) the limited entry permit number of the permit holder named under (A) of this paragraph;
 - (C) the pounds and value, by species, of the salmon purchased or otherwise acquired;
 - (D) the amount of salmon enhancement tax collected; and
 - (E) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.130. Annual report by buyers

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) total pounds and value of the salmon caught in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year;
- (9) total value of the salmon purchased or acquired in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year, reconciled with the amounts reported on the monthly reports; and
- (10) other information required by the department on the form.

(b) A buyer who files an annual report under (a) of this section shall attach a schedule to the report showing, for all salmon purchased or otherwise acquired, the following:

- (1) limited entry permit numbers under which the salmon were caught;
 - (2) names of permit holders;
 - (3) total value of salmon purchased or otherwise acquired with respect to each limited entry permit number reported; and
 - (4) total tax collected for salmon purchased or otherwise acquired with respect to each limited entry permit number reported.
- (c) The annual report is due by March 1 of the year following the calendar year in which the salmon were purchased or otherwise acquired and must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.140. Reporting of bonus or other additional payments

(a) A buyer making bonus or other additional payments to a limited entry permit holder for salmon purchased or otherwise acquired in a previous calendar year shall collect the tax and file a special salmon enhancement tax report of the additional payments made. The buyer responsible for collection of the tax shall file the report on a form prescribed by the department, stating the following:

- (1) name of buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) year in which the salmon were initially purchased or otherwise acquired; and

(9) additional value paid, by species, for the salmon acquired in a previous year.

(b) The salmon enhancement tax report of bonus or other additional payments must be filed and the tax paid no later than the last day of the month following the month in which the additional payment was made.

History: Eff. 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 2 Salmon Acquired by Buyers



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query

**⊕ 15 AAC 76.030. Records**

⊕ A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

(1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(2) a daily journal or other record showing for each transaction the following:

(A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;

(B) pounds and value by species of the salmon; and

(C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 1 Tax Imposition



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



✚ 15 AAC 76.040. Annual report by limited entry permit holder

✚ (a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;
- (7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and
- (8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

✚ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

✚ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 1 Tax Imposition



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



+ Article 2 Salmon Acquired by Buyers

Section

[100. Collection of tax.](#)

[110. Monthly report and remittance of tax by buyers.](#)

[120. Records.](#)

[130. Annual report by buyers.](#)

[140. Reporting of bonus or other additional payments.](#)

+ 15 AAC 76.100. Collection of tax

+ The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

+ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

+ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

+ 15 AAC 76.110. Monthly report and remittance of tax by buyers

⊕ (a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file a monthly report using the form provided by the department, stating the following in the places provided on the form:

(1) name of the buyer;

(2) mailing address;

(3) employer identification number (EIN) or social security number (SSN);

(4) telephone number;

(5) location of operation or name of vessel;

(6) fisheries business license number or Alaska business license number;

(7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) total pounds and value of the salmon, by region, which the buyer has purchased or otherwise acquired during the preceding month; and

(9) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes required to be collected, not later than the last day of the month following the month in which the tax was collected.

(c) A monthly report is required only for a month in which the buyer purchased or otherwise acquired salmon.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.025](#)

⊕ **15 AAC 76.120. Records**

⊕ A buyer responsible for the collection of the salmon enhancement tax shall prepare and retain the following records:

(1) Alaska Department of Fish and Game fish tickets salmon purchased or otherwise acquired;

(2) a daily journal or other record showing for each transaction the following:

(A) the permit holder from whom the salmon was acquired;

(B) the limited entry permit number of the permit holder named under (A) of this paragraph;

(C) the pounds and value, by species, of the salmon purchased or otherwise acquired;

(D) the amount of salmon enhancement tax collected; and

(E) the region designated under [AS 16.10.375](#) in which the salmon were caught.

✚ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

✚ **Authority:** [AS 43.05.080](#)

[AS 43.76.025](#)

✚ **15 AAC 76.130. Annual report by buyers**

✚ (a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the buyer;

(2) mailing address;

(3) employer identification number (EIN) or social security number (SSN);

(4) telephone number;

(5) location of operation or name of vessel;

(6) fisheries business license number or Alaska business license number;

(7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) total pounds and value of the salmon caught in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year;

(9) total value of the salmon purchased or acquired in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year, reconciled with the amounts reported on the monthly reports; and

(10) other information required by the department on the form.

(b) A buyer who files an annual report under (a) of this section shall attach a schedule to the report showing, for all salmon purchased or otherwise acquired, the following:

(1) limited entry permit numbers under which the salmon were caught;

(2) names of permit holders;

(3) total value of salmon purchased or otherwise acquired with respect to each limited entry permit number reported; and

(4) total tax collected for salmon purchased or otherwise acquired with respect to each limited entry permit number reported.

(c) The annual report is due by March 1 of the year following the calendar year in which the salmon were purchased or otherwise acquired and must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.025](#)

⊕ **15 AAC 76.140. Reporting of bonus or other additional payments**

⊕ (a) A buyer making bonus or other additional payments to a limited entry permit holder for salmon purchased or otherwise acquired in a previous calendar year shall collect the tax and file a special salmon enhancement tax report of the additional payments made. The buyer responsible for collection of the tax shall file the report on a

form prescribed by the department, stating the following:

- (1) name of buyer;
 - (2) mailing address;
 - (3) employer identification number (EIN) or social security number (SSN);
 - (4) telephone number;
 - (5) location of operation or name of vessel;
 - (6) fisheries business license number or Alaska business license number;
 - (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
 - (8) year in which the salmon were initially purchased or otherwise acquired; and
 - (9) additional value paid, by species, for the salmon acquired in a previous year.
- (b) The salmon enhancement tax report of bonus or other additional payments must be filed and the tax paid no later than the last day of the month following the month in which the additional payment was made.

⊕ **History: Eff. 3/31/85, Register 93**



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.110. Monthly report and remittance of tax by buyers](#)

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file a monthly report using the form provided by the department, stating the following in the places provided on the form:

(1) name of the buyer;

(2) mailing address;

(3) employer identification number (EIN) or social security number (SSN);

(4) telephone number;

(5) location of operation or name of vessel;

(6) fisheries business license number or Alaska business license number;

(7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) total pounds and value of the salmon, by region, which the buyer has purchased or otherwise acquired during the preceding month; and

(9) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes required to be collected, not later than the last day of the month following the month in which the tax was collected.

(c) A monthly report is required only for a month in which the buyer purchased or otherwise acquired salmon.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.120. Records

A buyer responsible for the collection of the salmon enhancement tax shall prepare and retain the following records:

- (1) Alaska Department of Fish and Game fish tickets salmon purchased or otherwise acquired;
- (2) a daily journal or other record showing for each transaction the following:
 - (A) the permit holder from whom the salmon was acquired;
 - (B) the limited entry permit number of the permit holder named under (A) of this paragraph;
 - (C) the pounds and value, by species, of the salmon purchased or otherwise acquired;
 - (D) the amount of salmon enhancement tax collected; and
 - (E) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.130. Annual report by buyers

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;

- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) total pounds and value of the salmon caught in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year;
- (9) total value of the salmon purchased or acquired in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year, reconciled with the amounts reported on the monthly reports; and
- (10) other information required by the department on the form.

(b) A buyer who files an annual report under (a) of this section shall attach a schedule to the report showing, for all salmon purchased or otherwise acquired, the following:

- (1) limited entry permit numbers under which the salmon were caught;
- (2) names of permit holders;
- (3) total value of salmon purchased or otherwise acquired with respect to each limited entry permit number reported; and
- (4) total tax collected for salmon purchased or otherwise acquired with respect to each limited entry permit number reported.

(c) The annual report is due by March 1 of the year following the calendar year in which the salmon were purchased or otherwise acquired and must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

[15 AAC 76.140. Reporting of bonus or other additional payments](#)

(a) A buyer making bonus or other additional payments to a limited entry permit holder for salmon purchased or otherwise acquired in a previous calendar year shall collect the tax and file a special salmon enhancement tax report of the additional payments made. The buyer responsible for collection of the tax shall file the report on a form prescribed by the department, stating the following:

- (1) name of buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) year in which the salmon were initially purchased or otherwise acquired; and
- (9) additional value paid, by species, for the salmon acquired in a previous year.

(b) The salmon enhancement tax report of bonus or other additional payments must be filed and the tax paid no later than the last day of the month following the month in which the additional payment was made.

History: Eff. 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

Article 3
General Provisions

Section

[200 - 280. \(Reserved\).](#)

[290. Definitions.](#)

[**15 AAC 76.200. - 76.280**](#)

Reserved.

[**15 AAC 76.290. Definitions**](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 2 Salmon Acquired by Buyers



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.120. Records](#)

A buyer responsible for the collection of the salmon enhancement tax shall prepare and retain the following records:

(1) Alaska Department of Fish and Game fish tickets salmon purchased or otherwise acquired;

(2) a daily journal or other record showing for each transaction the following:

(A) the permit holder from whom the salmon was acquired;

(B) the limited entry permit number of the permit holder named under (A) of this paragraph;

(C) the pounds and value, by species, of the salmon purchased or otherwise acquired;

(D) the amount of salmon enhancement tax collected; and

(E) the region designated under [AS 16.10.375](#) in which the salmon were caught.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

[15 AAC 76.130. Annual report by buyers](#)

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the buyer;

(2) mailing address;

(3) employer identification number (EIN) or social security number (SSN);

- (4) telephone number;
 - (5) location of operation or name of vessel;
 - (6) fisheries business license number or Alaska business license number;
 - (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
 - (8) total pounds and value of the salmon caught in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year;
 - (9) total value of the salmon purchased or acquired in each region designated under [AS 16.10.375](#) , or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year, reconciled with the amounts reported on the monthly reports; and
 - (10) other information required by the department on the form.
- (b) A buyer who files an annual report under (a) of this section shall attach a schedule to the report showing, for all salmon purchased or otherwise acquired, the following:
- (1) limited entry permit numbers under which the salmon were caught;
 - (2) names of permit holders;
 - (3) total value of salmon purchased or otherwise acquired with respect to each limited entry permit number reported; and
 - (4) total tax collected for salmon purchased or otherwise acquired with respect to each limited entry permit number reported.
- (c) The annual report is due by March 1 of the year following the calendar year in which the salmon were purchased or otherwise acquired and must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)**[15 AAC 76.140. Reporting of bonus or other additional payments](#)**

(a) A buyer making bonus or other additional payments to a limited entry permit holder for salmon purchased or otherwise acquired in a previous calendar year shall collect the tax and file a special salmon enhancement tax report of the additional payments made. The buyer responsible for collection of the tax shall file the report on a form prescribed by the department, stating the following:

- (1) name of buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) year in which the salmon were initially purchased or otherwise acquired; and
- (9) additional value paid, by species, for the salmon acquired in a previous year.

(b) The salmon enhancement tax report of bonus or other additional payments must be filed and the tax paid no later than the last day of the month following the month in which the additional payment was made.

History: Eff. 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

[Article 3](#)**General Provisions**

Section

[200 - 280. \(Reserved\).](#)

[290. Definitions.](#)

[15 AAC 76.200. - 76.280](#)

Reserved.

[15 AAC 76.290. Definitions](#)

In this chapter

(1) "buyer" means a person who purchases or otherwise acquires salmon from a limited entry permit holder, and includes a person required to obtain a license under [AS 43.75.011](#) , but does not include a person acquiring salmon for personal consumption or a tender acquiring salmon on behalf of a person required to obtain a license under [AS 43.75.011](#) ;

(2) "permit" means an entry permit issued under [AS 16.43.270](#) and an interim-use permit issued under [AS 16.43.210](#) ;

(3) "person" means an individual, partnership, association, company, corporation, or any group or combination acting as a unit;

(4) "region" means a region of the state designated by the commissioner of fish and game under [AS 16.10.375](#) for the purpose of salmon production, in which there exists a regional association organized for the purpose of enhancing salmon production and licensed to do so by the commissioner of fish and game, and in which an election has been held to approve the imposition of the salmon enhancement tax.

History: Eff. 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.015](#)

[AS 43.76.025](#)

[AS 43.76.028](#)

[AS 43.76.040](#)

Chapter 77

Fishery Resource Landing Tax

Section

[5. Findings, purpose, and intent.](#)

[10. Return, payment, and required information.](#)

[15. Automatic extension of time to file return.](#)

[20. Request for extension of time to file return.](#)

[25. Requirement to make estimated tax payments.](#)

[30. Liability for tax.](#)

[35. Credit for other taxes paid.](#)

[40. Value and notice of value.](#)

[45. Weights and recovery rates.](#)

[50. Credit for community development quota contributions.](#)

[55. Requirements for nonprofit corporations.](#)

[60. Claim and revocation of credits.](#)

[65. Accounting for revenue sharing.](#)

[70. Taxable nexus.](#)

[90. Penalties: reasonable cause.](#)

[990. Definitions.](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 2 Salmon Acquired by Buyers



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.130. Annual report by buyers](#)

(a) A buyer responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#) shall file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

(1) name of the buyer;

(2) mailing address;

(3) employer identification number (EIN) or social security number (SSN);

(4) telephone number;

(5) location of operation or name of vessel;

(6) fisheries business license number or Alaska business license number;

(7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) total pounds and value of the salmon caught in each region designated under [AS 16.10.375](#), or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year;

(9) total value of the salmon purchased or acquired in each region designated under [AS 16.10.375](#), or other location, which the buyer has purchased or otherwise acquired during the preceding calendar year, reconciled with the amounts reported on the monthly reports; and

(10) other information required by the department on the form.

(b) A buyer who files an annual report under (a) of this section shall attach a schedule to the report showing, for all salmon purchased or otherwise acquired, the following:

(1) limited entry permit numbers under which the salmon were caught;

(2) names of permit holders;

(3) total value of salmon purchased or otherwise acquired with respect to each limited

entry permit number reported; and

(4) total tax collected for salmon purchased or otherwise acquired with respect to each limited entry permit number reported.

(c) The annual report is due by March 1 of the year following the calendar year in which the salmon were purchased or otherwise acquired and must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.

History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

15 AAC 76.140. Reporting of bonus or other additional payments

(a) A buyer making bonus or other additional payments to a limited entry permit holder for salmon purchased or otherwise acquired in a previous calendar year shall collect the tax and file a special salmon enhancement tax report of the additional payments made. The buyer responsible for collection of the tax shall file the report on a form prescribed by the department, stating the following:

(1) name of buyer;

(2) mailing address;

(3) employer identification number (EIN) or social security number (SSN);

(4) telephone number;

(5) location of operation or name of vessel;

(6) fisheries business license number or Alaska business license number;

(7) the region designated under [AS 16.10.375](#) in which the buyer is located;

(8) year in which the salmon were initially purchased or otherwise acquired; and

(9) additional value paid, by species, for the salmon acquired in a previous year.

(b) The salmon enhancement tax report of bonus or other additional payments must be filed and the tax paid no later than the last day of the month following the month in which the additional payment was made.

History: Eff. 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

[Article 3](#)
General Provisions

Section

[200 - 280. \(Reserved\).](#)

[290. Definitions.](#)

[15 AAC 76.200. - 76.280](#)

Reserved.

[15 AAC 76.290. Definitions](#)

In this chapter

(1) "buyer" means a person who purchases or otherwise acquires salmon from a limited entry permit holder, and includes a person required to obtain a license under [AS 43.75.011](#) , but does not include a person acquiring salmon for personal consumption or a tender acquiring salmon on behalf of a person required to obtain a license under [AS 43.75.011](#) ;

(2) "permit" means an entry permit issued under [AS 16.43.270](#) and an interim-use permit issued under [AS 16.43.210](#) ;

(3) "person" means an individual, partnership, association, company, corporation, or any group or combination acting as a unit;

(4) "region" means a region of the state designated by the commissioner of fish and game under [AS 16.10.375](#) for the purpose of salmon production, in which there exists a regional association organized for the purpose of enhancing salmon production and licensed to do so by the commissioner of fish and game, and in which an election has been held to approve the imposition of the salmon enhancement tax.

History: Eff. 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.015](#)

[AS 43.76.025](#)

[AS 43.76.028](#)

[AS 43.76.040](#)

[Chapter 77](#)

Fishery Resource Landing Tax

Section

[5. Findings, purpose, and intent.](#)

[10. Return, payment, and required information.](#)

[15. Automatic extension of time to file return.](#)

[20. Request for extension of time to file return.](#)

[25. Requirement to make estimated tax payments.](#)

[30. Liability for tax.](#)

[35. Credit for other taxes paid.](#)

[40. Value and notice of value.](#)

[45. Weights and recovery rates.](#)

[50. Credit for community development quota contributions.](#)

[55. Requirements for nonprofit corporations.](#)

[60. Claim and revocation of credits.](#)

[65. Accounting for revenue sharing.](#)

[70. Taxable nexus.](#)

[90. Penalties: reasonable cause.](#)

[990. Definitions.](#)

15 AAC 77.005. Findings, purpose, and intent

(a) The fishery resource landing tax is both designed and intended to be a compensatory tax to complement the fisheries business tax under AS 43.75. The landing tax is intended to compensate the state for the burdens that the fish catcher/processors operating in the Exclusive Economic Zone ("EEZ") imposes upon the state and local communities, as well as for the benefits the EEZ catcher/processors receive from the state and local communities.

(b) The state has various research, management, and enforcement responsibilities in connection with the offshore fisheries. The EEZ catcher/processors have a significant presence in the state, including transferring of the processed fisheries resource product, taking on and disembarking of crew, taking on of fuel and supplies, obtaining repairs, discharging waste, and making use of sheltered waters. Additional burdens resulting from the fleet presence impact the state and local communities through increased demands on educational systems, road maintenance, public safety, airports, docks, hospitals, and other programs provided or financed by the state or local communities.

(c) Fisheries businesses operating in the state pay for benefits and burdens described in (b) of this section through the fisheries business tax which applies to fisheries resources harvested or processed in the state. The landing tax is a substantially equivalent levy designed to impose a comparable burden on interstate commerce. The EEZ catcher/

processors are conducting fisheries businesses in the state to no less a degree than in-state operators, subject to the fisheries business tax. The landing tax is not a fee on fisheries resources simply moving through the state. Instead the landing tax is a payment for the services and benefits conferred upon this segment of the industry under which they pay their own way. The landing tax achieves an equality of treatment between local and interstate commerce conducting fisheries businesses in the state.

History: Eff. 4/20/94, Register 130

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 2 Salmon Acquired by Buyers



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



[15 AAC 76.140. Reporting of bonus or other additional payments](#)

(a) A buyer making bonus or other additional payments to a limited entry permit holder for salmon purchased or otherwise acquired in a previous calendar year shall collect the tax and file a special salmon enhancement tax report of the additional payments made. The buyer responsible for collection of the tax shall file the report on a form prescribed by the department, stating the following:

- (1) name of buyer;
- (2) mailing address;
- (3) employer identification number (EIN) or social security number (SSN);
- (4) telephone number;
- (5) location of operation or name of vessel;
- (6) fisheries business license number or Alaska business license number;
- (7) the region designated under [AS 16.10.375](#) in which the buyer is located;
- (8) year in which the salmon were initially purchased or otherwise acquired; and
- (9) additional value paid, by species, for the salmon acquired in a previous year.

(b) The salmon enhancement tax report of bonus or other additional payments must be filed and the tax paid no later than the last day of the month following the month in which the additional payment was made.

History: Eff. 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.025](#)

[Article 3](#)

General Provisions

Section

[200 - 280. \(Reserved\).](#)

[290. Definitions.](#)

[15 AAC 76.200. - 76.280](#)

Reserved.

[15 AAC 76.290. Definitions](#)

In this chapter

(1) "buyer" means a person who purchases or otherwise acquires salmon from a limited entry permit holder, and includes a person required to obtain a license under [AS 43.75.011](#) , but does not include a person acquiring salmon for personal consumption or a tender acquiring salmon on behalf of a person required to obtain a license under [AS 43.75.011](#) ;

(2) "permit" means an entry permit issued under [AS 16.43.270](#) and an interim-use permit issued under [AS 16.43.210](#) ;

(3) "person" means an individual, partnership, association, company, corporation, or any group or combination acting as a unit;

(4) "region" means a region of the state designated by the commissioner of fish and game under [AS 16.10.375](#) for the purpose of salmon production, in which there exists a regional association organized for the purpose of enhancing salmon production and licensed to do so by the commissioner of fish and game, and in which an election has been held to approve the imposition of the salmon enhancement tax.

History: Eff. 7/31/81, Register 79; am 3/31/85, Register 93

Authority: [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.015](#)

[AS 43.76.025](#)

[AS 43.76.028](#)

[AS 43.76.040](#)

[Chapter 77](#)

Fishery Resource Landing Tax

Section

[5. Findings, purpose, and intent.](#)

[10. Return, payment, and required information.](#)

[15. Automatic extension of time to file return.](#)

[20. Request for extension of time to file return.](#)

[25. Requirement to make estimated tax payments.](#)

[30. Liability for tax.](#)

[35. Credit for other taxes paid.](#)

[40. Value and notice of value.](#)

[45. Weights and recovery rates.](#)

[50. Credit for community development quota contributions.](#)

[55. Requirements for nonprofit corporations.](#)

[60. Claim and revocation of credits.](#)

[65. Accounting for revenue sharing.](#)

[70. Taxable nexus.](#)

[90. Penalties: reasonable cause.](#)

[990. Definitions.](#)

[15 AAC 77.005. Findings, purpose, and intent](#)

(a) The fishery resource landing tax is both designed and intended to be a compensatory tax to complement the fisheries business tax under AS 43.75. The landing tax is intended to compensate the state for the burdens that the fish catcher/processors operating in the Exclusive Economic Zone ("EEZ") imposes upon the state and local communities, as well as for the benefits the EEZ catcher/processors receive from the state and local communities.

(b) The state has various research, management, and enforcement responsibilities in connection with the offshore fisheries. The EEZ catcher/processors have a significant presence in the state, including transferring of the processed fisheries resource product, taking on and disembarking of crew, taking on of fuel and supplies, obtaining repairs, discharging waste, and making use of sheltered waters. Additional burdens resulting from the fleet presence impact the state and local communities through increased demands on educational systems, road maintenance, public safety, airports, docks, hospitals, and other programs provided or financed by the state or local communities.

(c) Fisheries businesses operating in the state pay for benefits and burdens described in (b) of this section through the fisheries business tax which applies to fisheries resources harvested or processed in the state. The landing tax is a substantially equivalent levy designed to impose a comparable burden on interstate commerce. The EEZ catcher/processors are conducting fisheries businesses in the state to no less a degree than in-state operators, subject to the fisheries business tax. The landing tax is not a fee on fisheries resources simply moving through the state. Instead the landing tax is a payment for the services and benefits conferred upon this segment of the industry under which they pay their own way. The landing tax achieves an equality of treatment between local and interstate commerce conducting fisheries businesses in the state.

History: Eff. 4/20/94, Register 130

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

15 AAC 77.010. Return, payment, and required information

(a) A person subject to the fishery resource landing tax shall file a single return for all taxable landings of fishery resources in the state, during the tax year. The return must be filed using the forms provided by the department and must specify each vessel employed by the taxpayer and all locations at which fishery resources were landed in the state.

(b) On the form a person shall state the following information:

- (1) the name of the person subject to the tax that is filing the return;
- (2) the person's mailing address;
- (3) the person's federal employer identification number or social security number;
- (4) the calendar year covered by the return;
- (5) the precise locations in the state where fishery resources were landed, including a specification by weight and species of the fisheries resource landed at each location;
- (6) the precise locations in the state where fishery resources harvested under the provisions of a community development quota were landed, including a specification by weight and species of the fisheries resources landed at each location;
- (7) the person's Alaska fisheries business license number or Alaska business license number;
- (8) the value of the fishery resources;
- (9) the amount of credits claimed for other taxes paid and for approved contributions;
- (10) the amount of tax liabilities and payments; and
- (11) other material required on the form.

History: Eff. 4/20/94, Register 130; am 11/9/2006, Register 180

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)





Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 2 Salmon Acquired by Buyers



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query

**⊕ 15 AAC 76.100. Collection of tax**

⊕ The salmon enhancement tax is to be collected by the buyer for every salmon acquired within a region designated under [AS 16.10.375](#) which has approved the imposition of a salmon enhancement tax, from a person holding a limited entry permit under [AS 16.43](#), regardless of whether the salmon was taken in a company-owned or company-subsidized boat operated by employees or agents of the buyer responsible for the collection of the salmon enhancement tax, or in a boat which is operated under lease or other arrangement by the buyer.

⊕ **History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)



Title 15 Revenue
Chapter 76 Salmon Enhancement Tax
Article 2 Salmon Acquired by Buyers