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**Chapter 43.77. FISHERY RESOURCE LANDING TAX**

Sec. 43.77.010. Landing tax.

A person who engages or attempts to engage in a floating fisheries business in the state and who owns a fishery resource that is not subject to AS 43.75 but that is brought into the jurisdiction of, and first landed in, this state is liable for and shall pay a landing tax on the value of the fishery resource. The amount of the landing tax is

(1) for a developing commercial fish species, as defined under AS 43.75.290, one percent of the value of the fishery resource at the place of landing;

(2) for a fish species other than a developing commercial fish species, three percent of the value of the fishery resource at the place of the landing.

Sec. 43.77.015. Obligations and payments under fishery cooperative contracts.

(a) The department shall deposit a payment made to the state under a contract subject to sec. 210(f), American Fisheries Act, P.L. 105-277, into the separate account established under [AS 43.77.050](#) (b).

(b) An obligation imposed by a contract subject to sec. 210(f), American Fisheries Act, P.L. 105-277, shall be treated as if it were a tax under this chapter for purposes of [AS 43.77.020](#). A payment made to satisfy the obligation imposed by the contract shall be treated as if it were tax revenue collected under this chapter for purposes of AS 43.77.060.

Sec. 43.77.020. Filing return and payment of tax.

(a) A person subject to the tax under this chapter shall file a return stating the value of fishery resources landed in the state that are subject to the tax, the point of landing of the fishery resource, and other information the department requires by regulation.

(b) The return shall be made on the basis of the calendar year and is due before April 1 after the close of the calendar year, and any unpaid tax shall be paid with the return.

(c) The department may, under regulations it adopts, grant a reasonable extension of time for the filing. A grant of an extension of time for filing does not extend the time for payment of the tax.

(d) A person subject to the tax under this chapter shall make quarterly payments of

the tax estimated to be due for the year, as required under regulations adopted by the department. A taxpayer will be subject to an estimated tax penalty, determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment for each quarter, unless the taxpayer makes estimated tax payments in equal installments that total either

(1) at least 90 percent of the taxpayer's tax liability under this chapter for the tax year; or

(2) at least 100 percent of the taxpayer's tax liability under this chapter for the prior tax year.

Sec. 43.77.030. Credit for other taxes paid.

The department shall grant a credit, not to exceed the taxpayer's liability for the tax under this chapter on a fishery resource, to a taxpayer for taxes equivalent in nature to those imposed under AS 43.75 and AS 43.76 that are paid to another jurisdiction in which the fishery resource was either caught, processed, or sold.

Sec. 43.77.035. Tax credit for scholarship contributions.

(a) A fisheries business is entitled to a credit of not more than five percent of the landing tax liability under [AS 43.77.010](#) for contributions made during the tax year to the A. W. "Winn" Brindle memorial education loan account under [AS 14.43.250](#). A tax credit under this section may not be approved for more than 100 percent of an education loan contribution.

(b) The department may not approve a tax credit under this section if the fisheries business claiming the credit is in arrears in the payment of the landing tax under [AS 43.77.010](#). For purposes of this subsection, a taxpayer is not in arrears if the payment is under administrative or judicial appeal.

(c) The department shall prepare an application form for a credit under this section.

(d) The department shall approve or disapprove an application for a credit under this section not later than 60 days after receiving the application.

Sec. 43.77.040. Credit for approved contributions.

(a) A taxpayer who harvests a fishery resource under the provisions of a community development quota may claim as a credit, against not more than 45.45 percent of the tax under this chapter that is due on the value of the fishery resource harvested under the community development quota, the taxpayer's contributions made during the tax year to a nonprofit corporation incorporated under the laws of the state that are used by the

recipient for one or more of the following purposes:

(1) scholarships for study in the state in the disciplines of fisheries management, fisheries business administration, or another related course or discipline;

(2) training in the state for employment in the seafood industry;

(3) making contributions of capital, in the form of loans or grants, to construct or improve

(A) transportation facilities in the state such as airports and docks that are used for the unloading, transferring, or shipment of fisheries products; or

(B) facilities in the state at which fisheries products are canned, frozen, or otherwise processed for inventory, including floating facilities that are documented under the laws of the United States as defined in 46 U.S.C. App. 801;

(4) awarding grants for research projects relating to Alaska fisheries.

(b) A taxpayer who makes a contribution that qualifies for the credit authorized by (a) of this section must apply to obtain the credit. The taxpayer shall apply to the department in the manner provided by the department by regulation, and shall provide to the commissioner all information relating to the contribution that may be required by the department. Upon receipt of a complete application, the department, in consultation with the Department of Commerce, Community, and Economic Development, shall approve or disapprove the application for the credit within 60 days.

(c) The department shall revoke a prior approval of a tax credit and may not allow a tax credit under this section if (1) the department determines that the contribution does not qualify under (a) of this section; or (2) the taxpayer claiming the credit is in arrears in the payment of a tax levied in this title. For purposes of this subsection, a taxpayer is not in arrears if the payment is under administrative or judicial appeal.

(d) A contribution allowed as a credit under this section may not be claimed as a credit under another provision of this title.

Sec. 43.77.045. Fisheries resource landing tax education credit.

(a) In addition to the credit allowed under [AS 43.77.040](#), for cash contributions accepted for direct instruction, research, and educational support purposes, including library and museum acquisitions and contributions to endowment, by an Alaska university foundation or by a nonprofit, public or private, Alaska two- year or four-year college accredited by a regional accreditation association, a person engaged in a floating

fisheries business is allowed as a credit against the tax due under this chapter

- (1) 50 percent of contributions of not more than \$100,000; and
- (2) 100 percent of the next \$100,000 of contributions.

(b) Each public college and university shall include in its annual operating budget request contributions received and how the contributions were used.

(c) A contribution claimed as a credit under this section may not

(1) be claimed as a credit under another provision of this title; and

(2) when combined with credits taken during the taxpayer's tax year under [AS 21.89.070](#), 21.89.075, [AS 43.20.014](#), [AS 43.55.019](#), AS 43.56.018, [AS 43.65.018](#), or [AS 43.75.018](#), exceed \$150,000.

*Sec. 43.77.046. Alaska veterans' memorial endowment fund contribution credit.
[Repealed, Sec. 25 ch 46 SLA 2002].*

Repealed or Renumbered

Sec. 43.77.050. Separate accounting.

(a) *[Repealed, Sec. 28 ch 81 SLA 1996].*

(b) The tax collected under this chapter shall be paid into a separate account in the general fund. The annual balance in the account may be appropriated by the legislature for revenue sharing under AS 43.77.060. The amount of all tax credits approved by the commissioner under [AS 43.77.040](#) (b) shall be deducted from amounts paid to municipalities under [AS 43.77.060](#) (a) - (c).

Sec. 43.77.060. Revenue sharing.

(a) Subject to appropriation by the legislature and except as provided in (b) of this section, the commissioner shall pay to each

(1) unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected from taxes levied under this chapter on the fishery resource landed in the municipality and accounted for under [AS 43.77.050](#) (b);

(2) city located within a borough, 25 percent of the amount of the tax revenue

collected from taxes levied under this chapter on fishery resources landed in the city and accounted for under [AS 43.77.050](#)(b); and

(3) borough

(A) 50 percent of the amount of the tax revenue collected from taxes levied under this chapter on fishery resources landed in the area of the borough outside cities and accounted for under [AS 43.77.050](#)(b); and

(B) 25 percent of the amount of the tax revenue collected from taxes levied under this chapter on fishery resources landed in cities located within the borough and accounted for under [AS 43.77.050](#)(b).

(b) Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, and subject to appropriation by the legislature, the commissioner shall pay to each

(1) city that is located in a borough incorporated after January 1, 1994, the following percentages of the tax revenue collected from taxes levied under this chapter on fishery resources landed in the city and accounted for under [AS 43.77.050](#)(b):

(A) 45 percent of the tax revenue collected during the calendar year in which the borough is incorporated;

(B) 40 percent of the tax revenue collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 35 percent of the tax revenue collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 30 percent of the tax revenue collected during the third calendar year after the calendar year in which the borough is incorporated; and

(2) borough that is incorporated after January 1, 1994, the following percentages of the tax revenue collected from taxes levied under this chapter on fishery resources landed in the cities located within the borough and accounted for under [AS 43.77.050](#)(b):

(A) five percent of the tax revenue collected during the calendar year in which the borough is incorporated;

(B) 10 percent of the tax revenue collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 15 percent of the tax revenue collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 20 percent of the tax revenue collected during the third calendar year after the calendar year in which the borough is incorporated.

(c) Notwithstanding the provisions of (b) of this section, a city may adopt an ordinance to transfer a portion of the funds received under (b)(1) of this section to the borough in which the city is located.

(d) To the extent that appropriations are available for the purpose, and notwithstanding the requirement of [AS 37.07.080](#) (e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter and is not subject to division with a municipality under (a) - (c) of this section shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Commerce, Community, and Economic Development for disbursement to eligible municipalities under [AS 29.60.450](#).

(e) For purposes of this section, tax revenue collected under AS 43.77.010 from a person entitled to a credit under [AS 43.77.035](#) or 43.77.045 shall be calculated as if the person's tax had been collected without applying the credits.

Sec. 43.77.070. Regulations.

The department shall adopt regulations to implement and interpret this chapter.

Sec. 43.77.200. Definitions.

In this chapter,

(1) "community development quota" has the meaning given that term in a regulation adopted by the Office of the Governor, under authority granted by art. III, secs. 1 and 24, Constitution of the State of Alaska, to implement a program of the North Pacific Fishery Management Council to set aside fisheries resources for community development purposes in western Alaska;

(2) "engages or attempts to engage in a floating fishery business in the state" means conducting in the state an activity as part of an integrated mobile business involving the harvesting or taking, processing, transportation, or delivery of a fishery resource, including transfer of fishery resources or processed products, taking on and disembarking crew, taking on fuel or supplies, obtaining vessel or gear repairs, discharging wastes, seeking protection in sheltered waters, and any other related activity that makes a claim

on the resources of the state.

(3) "fishery resource" means finfish, shellfish, and fish by-products, including salmon, halibut, herring, flounder, crab, clams, cod, shrimp, and pollock;

(4) "landing" means the act of unloading or transferring a fishery resource;

(5) "process"

(A) means any activity that modifies the physical condition of the resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking;

(B) does not include decapitating shrimp, or gutting, gilling, sliming, washing, or icing a resource solely for the purpose of maintaining the quality of the fresh resource;

(6) "tax" means the fishery resource landing tax levied and collected under this chapter;

(7) "value" means the unprocessed value of the fishery resource based on the statewide average price paid for the fisheries resource as reported during the year to the Department of Fish and Game under AS 16.05.690.

Chapter 43.80. SALMON PRICE REPORTS

Sec. 43.80.010. [Renumbered as [AS 43.99.010](#)].

Repealed or Renumbered

Sec. 43.80.015. [Renumbered as [AS 43.98.015](#)]

Repealed or Renumbered

Sec. 43.80.020. Prosecution for failure to secure license. [Repealed, Sec. 46 ch 113 SLA 1980. For current law, see [AS 43.05.290](#) (h)].

Repealed or Renumbered

Sec. 43.80.030. Production of license. [Repealed, Sec. 45 ch 113 SLA 1980].

Repealed or Renumbered

Sec. 43.80.035. Reporting of salmon prices. [Repealed, Sec. 2 ch 49 SLA 1983].

Repealed or Renumbered

Sec. 43.80.040. [Renumbered as [AS 43.99.950](#)].

Repealed or Renumbered



Title 43. REVENUE AND TAXATION