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Fishery Resource Landing Tax

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[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](#)

15 AAC 77.020. Request for extension of time to file return

(a) Upon a showing of good cause beyond the control of the requestor, the department will, in its discretion, grant reasonable extensions of time for the filing of the return from the due date, or the automatic extension of time to file due date. The extensions, excluding automatic extensions, must not exceed 90 days in total.

(b) A request for an extension of time to file the return must be in writing, contain a full statement of the reasons supporting the request, and be received by the department no earlier than March 1 after the close of the tax year and no later than 10 calendar days before the date the return is due, including extensions. A person that requests a response by facsimile transmission must provide a facsimile telephone number.

(c) If an extension of time for filing the return is granted, the return must be filed before the expiration of the period of the extension. A return filed after the period of the extension voids all extensions under this section.

(d) If an extension of time for filing the return is denied, the return must be filed by the later of:

- (1) 10 calendar days after the date the notice of denial is sent by facsimile transmission or mailed by the department,
- (2) the March 31 due date, or
- (3) the automatic extension due date.

History: Eff. 4/20/94 Register 130

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)

15 AAC 77.025. Requirement to make estimated tax payments

(a) A person that is subject to tax under [AS 43.77](#) shall make payments of the tax estimated to be due for the year. The estimated tax payments shall be made in equal quarterly installments on or before March 31, June 30, September 30, and December 31

of each calendar year for which a tax is due.

(b) A person who fails to make estimated tax payments in equal installments that total at least 90 percent of the person's tax liability for the year, shall pay a penalty computed for each quarter for which a sufficient estimated tax was not paid. The estimated tax penalty is determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment in each quarter, and runs from the installment payment due date through the payment date or March 31 of the following year, whichever is earlier.

(c) A person is not subject to the estimated tax penalty if the person was subject to tax under [AS 43.77](#) in the previous year, and makes estimated tax payments in equal installments that equal or exceed the liability of the person for tax under [AS 43.77](#) in the previous tax year.

(d) Repealed 11/9/2006.

(e) Repealed 11/9/2006.

(f) A person that was not subject to tax under [AS 43.77](#) in the previous year may calculate the person's required installment for the current year by using the statewide average price for the same species for the previous tax year.

(g) If a person does not become subject to tax under [AS 43.77](#) until after the first installment period of the calendar year, the person

(1) is not required to make quarterly installments until the earliest quarter in which a landing or other taxable activity occurs; and

(2) shall make payments as required under (a) of this section in equal installments over the remaining quarterly periods.

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



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**Authority:** [AS 43.77.020](#)[AS 43.77.070](#)**[15 AAC 77.030. Liability for tax](#)**

(a) The person owning the fishery resource at the moment it is first landed in this state shall file the return and pay the tax imposed by [AS 43.77.010](#) .

(b) The person owning the fishery resource is the person with the legal title and the risk of loss at the moment the act of landing begins in this state. For purposes of this section, and notwithstanding any contract provision to the contrary, legal title and the risk of loss is in the person in possession of the fishery resource who harvested or processed the resource, or a related person or agent in possession that received the fishery resource from the person who harvested or processed the resource. The person described in this subsection retains legal title and risks of loss until the fishery resource is delivered and actual physical possession is transferred to a third-party buyer unrelated to that person.

(c) The tax imposed under [AS 43.77.010](#) does not apply to a fishery resource that becomes subject to tax under AS 43.75. The provisions of [AS 43.75](#) control and take precedence if a fishery resource, or the value of the fishery resource, are subject to both [AS 43.75](#) and AS 43.77.

(d) The tax imposed under [AS 43.77.010](#) does not apply to the landing of a secondary fishery resource product if the secondary product is included in the round weight of the primary product and the primary product is subject to the tax under [AS 43.77](#) and this chapter.

(e) The tax imposed under [AS 43.77.010](#) does not apply if the fishery resource is first landed in the territorial jurisdiction of another state or foreign country, as recognized by the United States. A first landing outside the jurisdiction of a state or foreign country, such as in United States jurisdictional waters, is not a first landing for purposes of [AS 43.77.010](#) and does not preclude the tax under this chapter.

(f) The tax imposed under [AS 43.77.010](#) applies to a fishery resource that is first landed in this state without regard to the final destination of a fishery resource.

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

Authority: [AS 43.77.010](#)

15 AAC 77.035. Credit for other taxes paid

(a) A credit is allowed for taxes paid to another jurisdiction in which the fishery resource was caught, processed, or sold. The credit is only available if the taxes paid to another jurisdiction are equivalent in nature to the taxes imposed by [AS 43.75](#) and AS 43.76. A tax is equivalent in nature to the tax imposed under [AS 43.75](#) if the tax is in the nature of an occupational tax on the conduct of a fisheries business as measured by the value of resources harvested or processed within the jurisdiction, or a tax otherwise imposed on the harvesting or processing of fishery resources within a jurisdiction. A tax is equivalent in nature to the tax imposed under [AS 43.76](#) if the tax is imposed on the harvesting of salmon within a jurisdiction and the tax is intended to be used to promote or enhance salmon production within that jurisdiction. Sales taxes, import or export fees or taxes, income taxes, and similar taxes and fees are not considered to be equivalent in nature to the taxes imposed under [AS 43.75](#) and AS 43.76.

(b) The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the liability of the person for the tax under [AS 43.77](#) on the same fishery resource.

(c) If taxes paid to another jurisdiction are subsequently refunded or credited to the person, the amount of the credit previously allowed under [AS 43.77](#) or this chapter shall be recaptured as additional tax in the year the taxes were refunded or credited.

(d) The credit for other taxes paid must be claimed on the return. The person claiming the credit shall attach a statement to the return attesting that the tax described in (a) of this section has been paid, indicating the date that payment was made, identifying the jurisdiction to which the payment was made, and describing the nature of the tax and providing citation to the statutory and other legal authority in the jurisdiction for imposition of the tax. A copy of the return or report filed in the other jurisdiction must be submitted with the Alaska return and statement by the person claiming the credit.

(e) For purposes of this section, "jurisdiction" includes a state other than Alaska, a foreign country, or the United States.

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

Authority: [AS 43.77.030](#)

[AS 43.77.070](#)

15 AAC 77.040. Value and notice of value

(a) The value of the fishery resource is the statewide average price paid per pound for unprocessed fishery resources of the same species as reported to the Department of Fish and Game under [AS 16.05.690](#) . The department will, in its discretion, adjust the statewide average prices paid for fishery resources to eliminate high and low prices and to take into account tendering fees, price adjustments, and deferred payments, such as bonuses.

(b) In the absence of a Department of Fish and Game statewide average price for a particular species, the department will, in its discretion use information from other governmental agencies, such as the United States National Marine Fisheries Service, or other sources, such as Department of Revenue fisheries business tax return information, to arrive at a statewide average price for that species. The department statewide average price must be used to file the return and pay the tax required under [AS 43.77](#) and this chapter, but a person may protest the price determined under this subsection at the time of filing the return and seek a refund. The department statewide average price determination may only be overcome by clear and convincing evidence of the full market value of the unprocessed fishery resources, submitted to the department by the person making the protest.

(c) A person required to file a return and pay the tax under [AS 43.77](#) and this chapter shall notify the department in writing on or before January 31 following the year for which a return and tax is required, and request notice of the value for each species of fishery resources landed in the state in the previous calendar year for which the statewide average price was not available in the previous year. The notification must be made on a form provided by the department. The department will provide the information by United States mail, telephone, or facsimile transmission to the person requesting it as soon as practicable after the information becomes available. The information is considered to have been provided by the department on the date of the facsimile transmission, of the telephone contact, or on the letter, whichever is the earliest. The department is not required to publish the information described in (a) and (b) of this section.

(d) A person that is not required to file a return and pay the tax under this chapter, such as a tax return preparer, may informally request information at any time concerning the values for fishery resources landed in the state. A person subject to (c) of this section may not rely on another person to timely obtain value information under this section.

(e) For the purposes of this section, "average price" means the mean of two or more prices paid per pound for unprocessed fishery resource. In calculating the average price, the department will, in its discretion, use a simple average or a weighted average based on a volume by price or weight, depending on the availability of data to the department at the time and accuracy of that data. The average price may also be computed to take into account seasonal differences in prices.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.045. Weights and recovery rates

(a) For purposes of the tax under [AS 43.77](#) and this chapter, the unprocessed weight of the fishery resource is determined by actual scale weight, or in the absence of an actual scale weight by volumetric measurement or by a product recovery rate as imposed or required by the United States National Marine Fisheries Service to determine the extent of resources taken by a person in a fishery.

(b) Except as provided in (a) of this section, for purposes of determining the tax on a fishery resource which was processed before landing in the state and that is subject to tax under [AS 43.77](#) and this chapter, the processed weight of the fishery resource at the time it becomes subject to tax must be converted to an unprocessed weight. Secondary fishery resource products must be included in the conversion to an unprocessed weight. In making the conversion, the person may use the person's actual recovery rate experience, if the rates are reliable and verifiable, or a reliable and verifiable industry average recovery rate if the person's processing activities are consistent with the activities underlying the industry average recovery rate. The department will, in its discretion, audit and adjust the recovery rate under this subsection.

(c) For each species, a person shall disclose with the return the nature of the recovery rate used and the percentage of recovery. The person shall maintain records necessary to support the rate utilized.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.050. Credit for community development quota contributions

(a) A person who made a contribution to a nonprofit corporation incorporated in the state that qualifies for the credit authorized by [AS 43.77.040](#) must apply to the department no later than January 31 of the year following the year of the contribution for authority to take the credit on the tax return. A person that fails to file a timely and complete application with the department as required by this section waives the credit.

(b) The application must be made on the form provided by the department. The application shall contain the following:

(1) the person's name, federal employer identification number or social security number, telephone number, and mailing address;

(2) the name of the nonprofit corporation receiving the contribution;

(3) the amount of the contribution and a receipt from the nonprofit corporation for the amount of the contribution;

(4) a statement from the nonprofit corporation specifying how the contribution will be used and an agreement by the nonprofit corporation to allow the department audit all of its accounts relating to the contribution;

(5) documentation regarding the authority of the person to harvest under a community development quota;

(6) the fishery resources, by unprocessed weight and species, harvested under the community development quota;

(7) a statement that the contribution to the nonprofit entity was expressly conditioned upon its use exclusively for one or more of the purposes authorized by [AS 43.77.040](#) ;
and

(8) other material required on the form.

(c) The department shall approve or disapprove an application to take the credit within 30 days of receipt of a timely and complete application. A person may consider the application tentatively approved and tentatively take the credit on the tax return if the department does not disapprove the application within the 30-day period and before the filing of the tax return.

(d) A contribution that qualifies for the credit is a cash contribution. A contribution made in-kind or of services, or both, does not qualify for the credit.

(e) A contribution allowed as a credit may not be claimed as a credit or deduction under

any other provision of AS 43.

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



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15 AAC 77.025. Requirement to make estimated tax payments



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**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](#)

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[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](#)

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Article 2 Salmon Acquired by Buyers

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

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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

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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](#)

✚ **15 AAC 77.020. Request for extension of time to file return**

✚ (a) Upon a showing of good cause beyond the control of the requestor, the department will, in its discretion, grant reasonable extensions of time for the filing of the return from the due date, or the automatic extension of time to file due date. The extensions, excluding automatic extensions, must not exceed 90 days in total.

(b) A request for an extension of time to file the return must be in writing, contain a full statement of the reasons supporting the request, and be received by the department no earlier than March 1 after the close of the tax year and no later than 10 calendar days before the date the return is due, including extensions. A person that requests a response by facsimile transmission must provide a facsimile telephone number.

(c) If an extension of time for filing the return is granted, the return must be filed before the expiration of the period of the extension. A return filed after the period of the extension voids all extensions under this section.

(d) If an extension of time for filing the return is denied, the return must be filed by the later of:

- (1) 10 calendar days after the date the notice of denial is sent by facsimile transmission or mailed by the department,
- (2) the March 31 due date, or
- (3) the automatic extension due date.

✚ **History:** Eff. 4/20/94 Register 130

✚ **Authority:** [AS 43.77.020](#)

[AS 43.77.070](#)

✚ **15 AAC 77.025. Requirement to make estimated tax payments**

✚ (a) A person that is subject to tax under [AS 43.77](#) shall make payments of the tax estimated to be due for the year. The estimated tax payments shall be made in equal quarterly installments on or before March 31, June 30, September 30, and December 31

of each calendar year for which a tax is due.

(b) A person who fails to make estimated tax payments in equal installments that total at least 90 percent of the person's tax liability for the year, shall pay a penalty computed for each quarter for which a sufficient estimated tax was not paid. The estimated tax penalty is determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment in each quarter, and runs from the installment payment due date through the payment date or March 31 of the following year, whichever is earlier.

(c) A person is not subject to the estimated tax penalty if the person was subject to tax under [AS 43.77](#) in the previous year, and makes estimated tax payments in equal installments that equal or exceed the liability of the person for tax under [AS 43.77](#) in the previous tax year.

(d) Repealed 11/9/2006.

(e) Repealed 11/9/2006.

(f) A person that was not subject to tax under [AS 43.77](#) in the previous year may calculate the person's required installment for the current year by using the statewide average price for the same species for the previous tax year.

(g) If a person does not become subject to tax under [AS 43.77](#) until after the first installment period of the calendar year, the person

(1) is not required to make quarterly installments until the earliest quarter in which a landing or other taxable activity occurs; and

(2) shall make payments as required under (a) of this section in equal installments over the remaining quarterly periods.

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



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[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](#)

15 AAC 77.020. Request for extension of time to file return

(a) Upon a showing of good cause beyond the control of the requestor, the department will, in its discretion, grant reasonable extensions of time for the filing of the return from the due date, or the automatic extension of time to file due date. The extensions, excluding automatic extensions, must not exceed 90 days in total.

(b) A request for an extension of time to file the return must be in writing, contain a full statement of the reasons supporting the request, and be received by the department no earlier than March 1 after the close of the tax year and no later than 10 calendar days before the date the return is due, including extensions. A person that requests a response by facsimile transmission must provide a facsimile telephone number.

(c) If an extension of time for filing the return is granted, the return must be filed before the expiration of the period of the extension. A return filed after the period of the extension voids all extensions under this section.

(d) If an extension of time for filing the return is denied, the return must be filed by the later of:

(1) 10 calendar days after the date the notice of denial is sent by facsimile transmission or mailed by the department,

(2) the March 31 due date, or

(3) the automatic extension due date.

History: Eff. 4/20/94 Register 130

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)

15 AAC 77.025. Requirement to make estimated tax payments

(a) A person that is subject to tax under [AS 43.77](#) shall make payments of the tax estimated to be due for the year. The estimated tax payments shall be made in equal quarterly installments on or before March 31, June 30, September 30, and December 31 of each calendar year for which a tax is due.

(b) A person who fails to make estimated tax payments in equal installments that total at least 90 percent of the person's tax liability for the year, shall pay a penalty computed for each quarter for which a sufficient estimated tax was not paid. The estimated tax penalty is determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment in each quarter, and runs from the installment payment due date through the payment date or March 31 of the following year, whichever is earlier.

(c) A person is not subject to the estimated tax penalty if the person was subject to tax under [AS 43.77](#) in the previous year, and makes estimated tax payments in equal installments that equal or exceed the liability of the person for tax under [AS 43.77](#) in the previous tax year.

(d) Repealed 11/9/2006.

(e) Repealed 11/9/2006.

(f) A person that was not subject to tax under [AS 43.77](#) in the previous year may calculate the person's required installment for the current year by using the statewide average price for the same species for the previous tax year.

(g) If a person does not become subject to tax under [AS 43.77](#) until after the first installment period of the calendar year, the person

(1) is not required to make quarterly installments until the earliest quarter in which a landing or other taxable activity occurs; and

(2) shall make payments as required under (a) of this section in equal installments over the remaining quarterly periods.

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

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)



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[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](#)**[15 AAC 77.020. Request for extension of time to file return](#)**

(a) Upon a showing of good cause beyond the control of the requestor, the department will, in its discretion, grant reasonable extensions of time for the filing of the return from the due date, or the automatic extension of time to file due date. The extensions, excluding automatic extensions, must not exceed 90 days in total.

(b) A request for an extension of time to file the return must be in writing, contain a full statement of the reasons supporting the request, and be received by the department no earlier than March 1 after the close of the tax year and no later than 10 calendar days before the date the return is due, including extensions. A person that requests a response by facsimile transmission must provide a facsimile telephone number.

(c) If an extension of time for filing the return is granted, the return must be filed before the expiration of the period of the extension. A return filed after the period of the extension voids all extensions under this section.

(d) If an extension of time for filing the return is denied, the return must be filed by the later of:

(1) 10 calendar days after the date the notice of denial is sent by facsimile transmission or mailed by the department,

(2) the March 31 due date, or

(3) the automatic extension due date.

History: Eff. 4/20/94 Register 130**Authority:** [AS 43.77.020](#)[AS 43.77.070](#)**15 AAC 77.025. Requirement to make estimated tax payments**

(a) A person that is subject to tax under [AS 43.77](#) shall make payments of the tax estimated to be due for the year. The estimated tax payments shall be made in equal quarterly installments on or before March 31, June 30, September 30, and December 31 of each calendar year for which a tax is due.

(b) A person who fails to make estimated tax payments in equal installments that total at least 90 percent of the person's tax liability for the year, shall pay a penalty computed for each quarter for which a sufficient estimated tax was not paid. The estimated tax penalty is determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment in each quarter, and runs from the installment payment due date through the payment date or March 31 of the following year, whichever is earlier.

(c) A person is not subject to the estimated tax penalty if the person was subject to tax under [AS 43.77](#) in the previous year, and makes estimated tax payments in equal installments that equal or exceed the liability of the person for tax under [AS 43.77](#) in the previous tax year.

(d) Repealed 11/9/2006.

(e) Repealed 11/9/2006.

(f) A person that was not subject to tax under [AS 43.77](#) in the previous year may calculate the person's required installment for the current year by using the statewide average price for the same species for the previous tax year.

(g) If a person does not become subject to tax under [AS 43.77](#) until after the first installment period of the calendar year, the person

(1) is not required to make quarterly installments until the earliest quarter in which a landing or other taxable activity occurs; and

(2) shall make payments as required under (a) of this section in equal installments over the remaining quarterly periods.

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

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)

[15 AAC 77.030. Liability for tax](#)

- (a) The person owning the fishery resource at the moment it is first landed in this state shall file the return and pay the tax imposed by [AS 43.77.010](#) .
- (b) The person owning the fishery resource is the person with the legal title and the risk of loss at the moment the act of landing begins in this state. For purposes of this section, and notwithstanding any contract provision to the contrary, legal title and the risk of loss is in the person in possession of the fishery resource who harvested or processed the resource, or a related person or agent in possession that received the fishery resource from the person who harvested or processed the resource. The person described in this subsection retains legal title and risks of loss until the fishery resource is delivered and actual physical possession is transferred to a third-party buyer unrelated to that person.
- (c) The tax imposed under [AS 43.77.010](#) does not apply to a fishery resource that becomes subject to tax under AS 43.75. The provisions of [AS 43.75](#) control and take precedence if a fishery resource, or the value of the fishery resource, are subject to both [AS 43.75](#) and AS 43.77.
- (d) The tax imposed under [AS 43.77.010](#) does not apply to the landing of a secondary fishery resource product if the secondary product is included in the round weight of the primary product and the primary product is subject to the tax under [AS 43.77](#) and this chapter.
- (e) The tax imposed under [AS 43.77.010](#) does not apply if the fishery resource is first landed in the territorial jurisdiction of another state or foreign country, as recognized by the United States. A first landing outside the jurisdiction of a state or foreign country, such as in United States jurisdictional waters, is not a first landing for purposes of [AS 43.77.010](#) and does not preclude the tax under this chapter.
- (f) The tax imposed under [AS 43.77.010](#) applies to a fishery resource that is first landed in this state without regard to the final destination of a fishery resource.

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

Authority: [AS 43.77.010](#)



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[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](#)

[15 AAC 77.020. Request for extension of time to file return](#)

(a) Upon a showing of good cause beyond the control of the requestor, the department will, in its discretion, grant reasonable extensions of time for the filing of the return from the due date, or the automatic extension of time to file due date. The extensions, excluding automatic extensions, must not exceed 90 days in total.

(b) A request for an extension of time to file the return must be in writing, contain a full statement of the reasons supporting the request, and be received by the department no earlier than March 1 after the close of the tax year and no later than 10 calendar days before the date the return is due, including extensions. A person that requests a response by facsimile transmission must provide a facsimile telephone number.

(c) If an extension of time for filing the return is granted, the return must be filed before the expiration of the period of the extension. A return filed after the period of the extension voids all extensions under this section.

(d) If an extension of time for filing the return is denied, the return must be filed by the later of:

(1) 10 calendar days after the date the notice of denial is sent by facsimile transmission or mailed by the department,

(2) the March 31 due date, or

(3) the automatic extension due date.

History: Eff. 4/20/94 Register 130

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)

15 AAC 77.025. Requirement to make estimated tax payments

(a) A person that is subject to tax under [AS 43.77](#) shall make payments of the tax estimated to be due for the year. The estimated tax payments shall be made in equal quarterly installments on or before March 31, June 30, September 30, and December 31 of each calendar year for which a tax is due.

(b) A person who fails to make estimated tax payments in equal installments that total at least 90 percent of the person's tax liability for the year, shall pay a penalty computed for each quarter for which a sufficient estimated tax was not paid. The estimated tax penalty is determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment in each quarter, and runs from the installment payment due date through the payment date or March 31 of the following year, whichever is earlier.

(c) A person is not subject to the estimated tax penalty if the person was subject to tax under [AS 43.77](#) in the previous year, and makes estimated tax payments in equal installments that equal or exceed the liability of the person for tax under [AS 43.77](#) in the previous tax year.

(d) Repealed 11/9/2006.

(e) Repealed 11/9/2006.

(f) A person that was not subject to tax under [AS 43.77](#) in the previous year may calculate the person's required installment for the current year by using the statewide average price for the same species for the previous tax year.

(g) If a person does not become subject to tax under [AS 43.77](#) until after the first installment period of the calendar year, the person

(1) is not required to make quarterly installments until the earliest quarter in which a landing or other taxable activity occurs; and

(2) shall make payments as required under (a) of this section in equal installments over

the remaining quarterly periods.

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

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)

15 AAC 77.030. Liability for tax

(a) The person owning the fishery resource at the moment it is first landed in this state shall file the return and pay the tax imposed by [AS 43.77.010](#).

(b) The person owning the fishery resource is the person with the legal title and the risk of loss at the moment the act of landing begins in this state. For purposes of this section, and notwithstanding any contract provision to the contrary, legal title and the risk of loss is in the person in possession of the fishery resource who harvested or processed the resource, or a related person or agent in possession that received the fishery resource from the person who harvested or processed the resource. The person described in this subsection retains legal title and risks of loss until the fishery resource is delivered and actual physical possession is transferred to a third-party buyer unrelated to that person.

(c) The tax imposed under [AS 43.77.010](#) does not apply to a fishery resource that becomes subject to tax under AS 43.75. The provisions of [AS 43.75](#) control and take precedence if a fishery resource, or the value of the fishery resource, are subject to both [AS 43.75](#) and AS 43.77.

(d) The tax imposed under [AS 43.77.010](#) does not apply to the landing of a secondary fishery resource product if the secondary product is included in the round weight of the primary product and the primary product is subject to the tax under [AS 43.77](#) and this chapter.

(e) The tax imposed under [AS 43.77.010](#) does not apply if the fishery resource is first landed in the territorial jurisdiction of another state or foreign country, as recognized by the United States. A first landing outside the jurisdiction of a state or foreign country, such as in United States jurisdictional waters, is not a first landing for purposes of [AS 43.77.010](#) and does not preclude the tax under this chapter.

(f) The tax imposed under [AS 43.77.010](#) applies to a fishery resource that is first landed in this state without regard to the final destination of a fishery resource.

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

Authority: [AS 43.77.010](#)

[15 AAC 77.035. Credit for other taxes paid](#)

(a) A credit is allowed for taxes paid to another jurisdiction in which the fishery resource was caught, processed, or sold. The credit is only available if the taxes paid to another jurisdiction are equivalent in nature to the taxes imposed by [AS 43.75](#) and AS 43.76. A tax is equivalent in nature to the tax imposed under [AS 43.75](#) if the tax is in the nature of an occupational tax on the conduct of a fisheries business as measured by the value of resources harvested or processed within the jurisdiction, or a tax otherwise imposed on the harvesting or processing of fishery resources within a jurisdiction. A tax is equivalent in nature to the tax imposed under [AS 43.76](#) if the tax is imposed on the harvesting of salmon within a jurisdiction and the tax is intended to be used to promote or enhance salmon production within that jurisdiction. Sales taxes, import or export fees or taxes, income taxes, and similar taxes and fees are not considered to be equivalent in nature to the taxes imposed under [AS 43.75](#) and AS 43.76.

(b) The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the liability of the person for the tax under [AS 43.77](#) on the same fishery resource.

(c) If taxes paid to another jurisdiction are subsequently refunded or credited to the person, the amount of the credit previously allowed under [AS 43.77](#) or this chapter shall be recaptured as additional tax in the year the taxes were refunded or credited.

(d) The credit for other taxes paid must be claimed on the return. The person claiming the credit shall attach a statement to the return attesting that the tax described in (a) of this section has been paid, indicating the date that payment was made, identifying the jurisdiction to which the payment was made, and describing the nature of the tax and providing citation to the statutory and other legal authority in the jurisdiction for imposition of the tax. A copy of the return or report filed in the other jurisdiction must be submitted with the Alaska return and statement by the person claiming the credit.

(e) For purposes of this section, "jurisdiction" includes a state other than Alaska, a foreign country, or the United States.

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

Authority: [AS 43.77.030](#)

[AS 43.77.070](#)



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[15 AAC 77.020. Request for extension of time to file return](#)

(a) Upon a showing of good cause beyond the control of the requestor, the department will, in its discretion, grant reasonable extensions of time for the filing of the return from the due date, or the automatic extension of time to file due date. The extensions, excluding automatic extensions, must not exceed 90 days in total.

(b) A request for an extension of time to file the return must be in writing, contain a full statement of the reasons supporting the request, and be received by the department no earlier than March 1 after the close of the tax year and no later than 10 calendar days before the date the return is due, including extensions. A person that requests a response by facsimile transmission must provide a facsimile telephone number.

(c) If an extension of time for filing the return is granted, the return must be filed before the expiration of the period of the extension. A return filed after the period of the extension voids all extensions under this section.

(d) If an extension of time for filing the return is denied, the return must be filed by the later of:

- (1) 10 calendar days after the date the notice of denial is sent by facsimile transmission or mailed by the department,
- (2) the March 31 due date, or
- (3) the automatic extension due date.

History: Eff. 4/20/94 Register 130

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)

[15 AAC 77.025. Requirement to make estimated tax payments](#)

(a) A person that is subject to tax under [AS 43.77](#) shall make payments of the tax estimated to be due for the year. The estimated tax payments shall be made in equal quarterly installments on or before March 31, June 30, September 30, and December 31 of each calendar year for which a tax is due.

(b) A person who fails to make estimated tax payments in equal installments that total at least 90 percent of the person's tax liability for the year, shall pay a penalty computed for each quarter for which a sufficient estimated tax was not paid. The estimated tax penalty is determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment in each quarter, and runs from the installment payment due date through the payment date or March 31 of the following year, whichever is earlier.

(c) A person is not subject to the estimated tax penalty if the person was subject to tax under [AS 43.77](#) in the previous year, and makes estimated tax payments in equal installments that equal or exceed the liability of the person for tax under [AS 43.77](#) in the previous tax year.

(d) Repealed 11/9/2006.

(e) Repealed 11/9/2006.

(f) A person that was not subject to tax under [AS 43.77](#) in the previous year may calculate the person's required installment for the current year by using the statewide average price for the same species for the previous tax year.

(g) If a person does not become subject to tax under [AS 43.77](#) until after the first installment period of the calendar year, the person

(1) is not required to make quarterly installments until the earliest quarter in which a landing or other taxable activity occurs; and

(2) shall make payments as required under (a) of this section in equal installments over the remaining quarterly periods.

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

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)

[15 AAC 77.030. Liability for tax](#)

(a) The person owning the fishery resource at the moment it is first landed in this state shall file the return and pay the tax imposed by [AS 43.77.010](#) .

(b) The person owning the fishery resource is the person with the legal title and the risk of loss at the moment the act of landing begins in this state. For purposes of this section, and

notwithstanding any contract provision to the contrary, legal title and the risk of loss is in the person in possession of the fishery resource who harvested or processed the resource, or a related person or agent in possession that received the fishery resource from the person who harvested or processed the resource. The person described in this subsection retains legal title and risks of loss until the fishery resource is delivered and actual physical possession is transferred to a third-party buyer unrelated to that person.

(c) The tax imposed under [AS 43.77.010](#) does not apply to a fishery resource that becomes subject to tax under AS 43.75. The provisions of [AS 43.75](#) control and take precedence if a fishery resource, or the value of the fishery resource, are subject to both [AS 43.75](#) and AS 43.77.

(d) The tax imposed under [AS 43.77.010](#) does not apply to the landing of a secondary fishery resource product if the secondary product is included in the round weight of the primary product and the primary product is subject to the tax under [AS 43.77](#) and this chapter.

(e) The tax imposed under [AS 43.77.010](#) does not apply if the fishery resource is first landed in the territorial jurisdiction of another state or foreign country, as recognized by the United States. A first landing outside the jurisdiction of a state or foreign country, such as in United States jurisdictional waters, is not a first landing for purposes of [AS 43.77.010](#) and does not preclude the tax under this chapter.

(f) The tax imposed under [AS 43.77.010](#) applies to a fishery resource that is first landed in this state without regard to the final destination of a fishery resource.

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

Authority: [AS 43.77.010](#)

[15 AAC 77.035. Credit for other taxes paid](#)

(a) A credit is allowed for taxes paid to another jurisdiction in which the fishery resource was caught, processed, or sold. The credit is only available if the taxes paid to another jurisdiction are equivalent in nature to the taxes imposed by [AS 43.75](#) and AS 43.76. A tax is equivalent in nature to the tax imposed under [AS 43.75](#) if the tax is in the nature of an occupational tax on the conduct of a fisheries business as measured by the value of resources harvested or processed within the jurisdiction, or a tax otherwise imposed on the harvesting or processing of fishery resources within a jurisdiction. A tax is equivalent in nature to the tax imposed under [AS 43.76](#) if the tax is imposed on the harvesting of salmon within a jurisdiction and the tax is intended to be used to promote or enhance salmon production within that jurisdiction. Sales taxes, import or export fees or taxes,

income taxes, and similar taxes and fees are not considered to be equivalent in nature to the taxes imposed under [AS 43.75](#) and AS 43.76.

(b) The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the liability of the person for the tax under [AS 43.77](#) on the same fishery resource.

(c) If taxes paid to another jurisdiction are subsequently refunded or credited to the person, the amount of the credit previously allowed under [AS 43.77](#) or this chapter shall be recaptured as additional tax in the year the taxes were refunded or credited.

(d) The credit for other taxes paid must be claimed on the return. The person claiming the credit shall attach a statement to the return attesting that the tax described in (a) of this section has been paid, indicating the date that payment was made, identifying the jurisdiction to which the payment was made, and describing the nature of the tax and providing citation to the statutory and other legal authority in the jurisdiction for imposition of the tax. A copy of the return or report filed in the other jurisdiction must be submitted with the Alaska return and statement by the person claiming the credit.

(e) For purposes of this section, "jurisdiction" includes a state other than Alaska, a foreign country, or the United States.

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

Authority: [AS 43.77.030](#)

[AS 43.77.070](#)

15 AAC 77.040. Value and notice of value

(a) The value of the fishery resource is the statewide average price paid per pound for unprocessed fishery resources of the same species as reported to the Department of Fish and Game under [AS 16.05.690](#) . The department will, in its discretion, adjust the statewide average prices paid for fishery resources to eliminate high and low prices and to take into account tendering fees, price adjustments, and deferred payments, such as bonuses.

(b) In the absence of a Department of Fish and Game statewide average price for a particular species, the department will, in its discretion use information from other governmental agencies, such as the United States National Marine Fisheries Service, or other sources, such as Department of Revenue fisheries business tax return information, to arrive at a statewide average price for that species. The department statewide average

price must be used to file the return and pay the tax required under [AS 43.77](#) and this chapter, but a person may protest the price determined under this subsection at the time of filing the return and seek a refund. The department statewide average price determination may only be overcome by clear and convincing evidence of the full market value of the unprocessed fishery resources, submitted to the department by the person making the protest.

(c) A person required to file a return and pay the tax under [AS 43.77](#) and this chapter shall notify the department in writing on or before January 31 following the year for which a return and tax is required, and request notice of the value for each species of fishery resources landed in the state in the previous calendar year for which the statewide average price was not available in the previous year. The notification must be made on a form provided by the department. The department will provide the information by United States mail, telephone, or facsimile transmission to the person requesting it as soon as practicable after the information becomes available. The information is considered to have been provided by the department on the date of the facsimile transmission, of the telephone contact, or on the letter, whichever is the earliest. The department is not required to publish the information described in (a) and (b) of this section.

(d) A person that is not required to file a return and pay the tax under this chapter, such as a tax return preparer, may informally request information at any time concerning the values for fishery resources landed in the state. A person subject to (c) of this section may not rely on another person to timely obtain value information under this section.

(e) For the purposes of this section, "average price" means the mean of two or more prices paid per pound for unprocessed fishery resource. In calculating the average price, the department will, in its discretion, use a simple average or a weighted average based on a volume by price or weight, depending on the availability of data to the department at the time and accuracy of that data. The average price may also be computed to take into account seasonal differences in prices.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)



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[15 AAC 77.025. Requirement to make estimated tax payments](#)

(a) A person that is subject to tax under [AS 43.77](#) shall make payments of the tax estimated to be due for the year. The estimated tax payments shall be made in equal quarterly installments on or before March 31, June 30, September 30, and December 31 of each calendar year for which a tax is due.

(b) A person who fails to make estimated tax payments in equal installments that total at least 90 percent of the person's tax liability for the year, shall pay a penalty computed for each quarter for which a sufficient estimated tax was not paid. The estimated tax penalty is determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment in each quarter, and runs from the installment payment due date through the payment date or March 31 of the following year, whichever is earlier.

(c) A person is not subject to the estimated tax penalty if the person was subject to tax under [AS 43.77](#) in the previous year, and makes estimated tax payments in equal installments that equal or exceed the liability of the person for tax under [AS 43.77](#) in the previous tax year.

(d) Repealed 11/9/2006.

(e) Repealed 11/9/2006.

(f) A person that was not subject to tax under [AS 43.77](#) in the previous year may calculate the person's required installment for the current year by using the statewide average price for the same species for the previous tax year.

(g) If a person does not become subject to tax under [AS 43.77](#) until after the first installment period of the calendar year, the person

(1) is not required to make quarterly installments until the earliest quarter in which a landing or other taxable activity occurs; and

(2) shall make payments as required under (a) of this section in equal installments over the remaining quarterly periods.

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

Authority: [AS 43.77.020](#)

[AS 43.77.070](#)**[15 AAC 77.030. Liability for tax](#)**

- (a) The person owning the fishery resource at the moment it is first landed in this state shall file the return and pay the tax imposed by [AS 43.77.010](#) .
- (b) The person owning the fishery resource is the person with the legal title and the risk of loss at the moment the act of landing begins in this state. For purposes of this section, and notwithstanding any contract provision to the contrary, legal title and the risk of loss is in the person in possession of the fishery resource who harvested or processed the resource, or a related person or agent in possession that received the fishery resource from the person who harvested or processed the resource. The person described in this subsection retains legal title and risks of loss until the fishery resource is delivered and actual physical possession is transferred to a third-party buyer unrelated to that person.
- (c) The tax imposed under [AS 43.77.010](#) does not apply to a fishery resource that becomes subject to tax under AS 43.75. The provisions of [AS 43.75](#) control and take precedence if a fishery resource, or the value of the fishery resource, are subject to both [AS 43.75](#) and AS 43.77.
- (d) The tax imposed under [AS 43.77.010](#) does not apply to the landing of a secondary fishery resource product if the secondary product is included in the round weight of the primary product and the primary product is subject to the tax under [AS 43.77](#) and this chapter.
- (e) The tax imposed under [AS 43.77.010](#) does not apply if the fishery resource is first landed in the territorial jurisdiction of another state or foreign country, as recognized by the United States. A first landing outside the jurisdiction of a state or foreign country, such as in United States jurisdictional waters, is not a first landing for purposes of [AS 43.77.010](#) and does not preclude the tax under this chapter.
- (f) The tax imposed under [AS 43.77.010](#) applies to a fishery resource that is first landed in this state without regard to the final destination of a fishery resource.

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

Authority: [AS 43.77.010](#)

[15 AAC 77.035. Credit for other taxes paid](#)

(a) A credit is allowed for taxes paid to another jurisdiction in which the fishery resource was caught, processed, or sold. The credit is only available if the taxes paid to another jurisdiction are equivalent in nature to the taxes imposed by [AS 43.75](#) and AS 43.76. A tax is equivalent in nature to the tax imposed under [AS 43.75](#) if the tax is in the nature of an occupational tax on the conduct of a fisheries business as measured by the value of resources harvested or processed within the jurisdiction, or a tax otherwise imposed on the harvesting or processing of fishery resources within a jurisdiction. A tax is equivalent in nature to the tax imposed under [AS 43.76](#) if the tax is imposed on the harvesting of salmon within a jurisdiction and the tax is intended to be used to promote or enhance salmon production within that jurisdiction. Sales taxes, import or export fees or taxes, income taxes, and similar taxes and fees are not considered to be equivalent in nature to the taxes imposed under [AS 43.75](#) and AS 43.76.

(b) The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the liability of the person for the tax under [AS 43.77](#) on the same fishery resource.

(c) If taxes paid to another jurisdiction are subsequently refunded or credited to the person, the amount of the credit previously allowed under [AS 43.77](#) or this chapter shall be recaptured as additional tax in the year the taxes were refunded or credited.

(d) The credit for other taxes paid must be claimed on the return. The person claiming the credit shall attach a statement to the return attesting that the tax described in (a) of this section has been paid, indicating the date that payment was made, identifying the jurisdiction to which the payment was made, and describing the nature of the tax and providing citation to the statutory and other legal authority in the jurisdiction for imposition of the tax. A copy of the return or report filed in the other jurisdiction must be submitted with the Alaska return and statement by the person claiming the credit.

(e) For purposes of this section, "jurisdiction" includes a state other than Alaska, a foreign country, or the United States.

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

Authority: [AS 43.77.030](#)

[AS 43.77.070](#)

[15 AAC 77.040. Value and notice of value](#)

(a) The value of the fishery resource is the statewide average price paid per pound for unprocessed fishery resources of the same species as reported to the Department of Fish

and Game under [AS 16.05.690](#) . The department will, in its discretion, adjust the statewide average prices paid for fishery resources to eliminate high and low prices and to take into account tendering fees, price adjustments, and deferred payments, such as bonuses.

(b) In the absence of a Department of Fish and Game statewide average price for a particular species, the department will, in its discretion use information from other governmental agencies, such as the United States National Marine Fisheries Service, or other sources, such as Department of Revenue fisheries business tax return information, to arrive at a statewide average price for that species. The department statewide average price must be used to file the return and pay the tax required under [AS 43.77](#) and this chapter, but a person may protest the price determined under this subsection at the time of filing the return and seek a refund. The department statewide average price determination may only be overcome by clear and convincing evidence of the full market value of the unprocessed fishery resources, submitted to the department by the person making the protest.

(c) A person required to file a return and pay the tax under [AS 43.77](#) and this chapter shall notify the department in writing on or before January 31 following the year for which a return and tax is required, and request notice of the value for each species of fishery resources landed in the state in the previous calendar year for which the statewide average price was not available in the previous year. The notification must be made on a form provided by the department. The department will provide the information by United States mail, telephone, or facsimile transmission to the person requesting it as soon as practicable after the information becomes available. The information is considered to have been provided by the department on the date of the facsimile transmission, of the telephone contact, or on the letter, whichever is the earliest. The department is not required to publish the information described in (a) and (b) of this section.

(d) A person that is not required to file a return and pay the tax under this chapter, such as a tax return preparer, may informally request information at any time concerning the values for fishery resources landed in the state. A person subject to (c) of this section may not rely on another person to timely obtain value information under this section.

(e) For the purposes of this section, "average price" means the mean of two or more prices paid per pound for unprocessed fishery resource. In calculating the average price, the department will, in its discretion, use a simple average or a weighted average based on a volume by price or weight, depending on the availability of data to the department at the time and accuracy of that data. The average price may also be computed to take into account seasonal differences in prices.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.045. Weights and recovery rates

(a) For purposes of the tax under [AS 43.77](#) and this chapter, the unprocessed weight of the fishery resource is determined by actual scale weight, or in the absence of an actual scale weight by volumetric measurement or by a product recovery rate as imposed or required by the United States National Marine Fisheries Service to determine the extent of resources taken by a person in a fishery.

(b) Except as provided in (a) of this section, for purposes of determining the tax on a fishery resource which was processed before landing in the state and that is subject to tax under [AS 43.77](#) and this chapter, the processed weight of the fishery resource at the time it becomes subject to tax must be converted to an unprocessed weight. Secondary fishery resource products must be included in the conversion to an unprocessed weight. In making the conversion, the person may use the person's actual recovery rate experience, if the rates are reliable and verifiable, or a reliable and verifiable industry average recovery rate if the person's processing activities are consistent with the activities underlying the industry average recovery rate. The department will, in its discretion, audit and adjust the recovery rate under this subsection.

(c) For each species, a person shall disclose with the return the nature of the recovery rate used and the percentage of recovery. The person shall maintain records necessary to support the rate utilized.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)



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[15 AAC 77.030. Liability for tax](#)

(a) The person owning the fishery resource at the moment it is first landed in this state shall file the return and pay the tax imposed by [AS 43.77.010](#) .

(b) The person owning the fishery resource is the person with the legal title and the risk of loss at the moment the act of landing begins in this state. For purposes of this section, and notwithstanding any contract provision to the contrary, legal title and the risk of loss is in the person in possession of the fishery resource who harvested or processed the resource, or a related person or agent in possession that received the fishery resource from the person who harvested or processed the resource. The person described in this subsection retains legal title and risks of loss until the fishery resource is delivered and actual physical possession is transferred to a third-party buyer unrelated to that person.

(c) The tax imposed under [AS 43.77.010](#) does not apply to a fishery resource that becomes subject to tax under AS 43.75. The provisions of [AS 43.75](#) control and take precedence if a fishery resource, or the value of the fishery resource, are subject to both [AS 43.75](#) and AS 43.77.

(d) The tax imposed under [AS 43.77.010](#) does not apply to the landing of a secondary fishery resource product if the secondary product is included in the round weight of the primary product and the primary product is subject to the tax under [AS 43.77](#) and this chapter.

(e) The tax imposed under [AS 43.77.010](#) does not apply if the fishery resource is first landed in the territorial jurisdiction of another state or foreign country, as recognized by the United States. A first landing outside the jurisdiction of a state or foreign country, such as in United States jurisdictional waters, is not a first landing for purposes of [AS 43.77.010](#) and does not preclude the tax under this chapter.

(f) The tax imposed under [AS 43.77.010](#) applies to a fishery resource that is first landed in this state without regard to the final destination of a fishery resource.

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

Authority: [AS 43.77.010](#)

[15 AAC 77.035. Credit for other taxes paid](#)

(a) A credit is allowed for taxes paid to another jurisdiction in which the fishery resource was caught, processed, or sold. The credit is only available if the taxes paid to another jurisdiction are equivalent in nature to the taxes imposed by [AS 43.75](#) and AS 43.76. A tax is equivalent in nature to the tax imposed under [AS 43.75](#) if the tax is in the nature of an occupational tax on the conduct of a fisheries business as measured by the value of resources harvested or processed within the jurisdiction, or a tax otherwise imposed on the harvesting or processing of fishery resources within a jurisdiction. A tax is equivalent in nature to the tax imposed under [AS 43.76](#) if the tax is imposed on the harvesting of salmon within a jurisdiction and the tax is intended to be used to promote or enhance salmon production within that jurisdiction. Sales taxes, import or export fees or taxes, income taxes, and similar taxes and fees are not considered to be equivalent in nature to the taxes imposed under [AS 43.75](#) and AS 43.76.

(b) The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the liability of the person for the tax under [AS 43.77](#) on the same fishery resource.

(c) If taxes paid to another jurisdiction are subsequently refunded or credited to the person, the amount of the credit previously allowed under [AS 43.77](#) or this chapter shall be recaptured as additional tax in the year the taxes were refunded or credited.

(d) The credit for other taxes paid must be claimed on the return. The person claiming the credit shall attach a statement to the return attesting that the tax described in (a) of this section has been paid, indicating the date that payment was made, identifying the jurisdiction to which the payment was made, and describing the nature of the tax and providing citation to the statutory and other legal authority in the jurisdiction for imposition of the tax. A copy of the return or report filed in the other jurisdiction must be submitted with the Alaska return and statement by the person claiming the credit.

(e) For purposes of this section, "jurisdiction" includes a state other than Alaska, a foreign country, or the United States.

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

Authority: [AS 43.77.030](#)

[AS 43.77.070](#)

[15 AAC 77.040. Value and notice of value](#)

(a) The value of the fishery resource is the statewide average price paid per pound for unprocessed fishery resources of the same species as reported to the Department of Fish

and Game under [AS 16.05.690](#) . The department will, in its discretion, adjust the statewide average prices paid for fishery resources to eliminate high and low prices and to take into account tendering fees, price adjustments, and deferred payments, such as bonuses.

(b) In the absence of a Department of Fish and Game statewide average price for a particular species, the department will, in its discretion use information from other governmental agencies, such as the United States National Marine Fisheries Service, or other sources, such as Department of Revenue fisheries business tax return information, to arrive at a statewide average price for that species. The department statewide average price must be used to file the return and pay the tax required under [AS 43.77](#) and this chapter, but a person may protest the price determined under this subsection at the time of filing the return and seek a refund. The department statewide average price determination may only be overcome by clear and convincing evidence of the full market value of the unprocessed fishery resources, submitted to the department by the person making the protest.

(c) A person required to file a return and pay the tax under [AS 43.77](#) and this chapter shall notify the department in writing on or before January 31 following the year for which a return and tax is required, and request notice of the value for each species of fishery resources landed in the state in the previous calendar year for which the statewide average price was not available in the previous year. The notification must be made on a form provided by the department. The department will provide the information by United States mail, telephone, or facsimile transmission to the person requesting it as soon as practicable after the information becomes available. The information is considered to have been provided by the department on the date of the facsimile transmission, of the telephone contact, or on the letter, whichever is the earliest. The department is not required to publish the information described in (a) and (b) of this section.

(d) A person that is not required to file a return and pay the tax under this chapter, such as a tax return preparer, may informally request information at any time concerning the values for fishery resources landed in the state. A person subject to (c) of this section may not rely on another person to timely obtain value information under this section.

(e) For the purposes of this section, "average price" means the mean of two or more prices paid per pound for unprocessed fishery resource. In calculating the average price, the department will, in its discretion, use a simple average or a weighted average based on a volume by price or weight, depending on the availability of data to the department at the time and accuracy of that data. The average price may also be computed to take into account seasonal differences in prices.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.045. Weights and recovery rates

(a) For purposes of the tax under [AS 43.77](#) and this chapter, the unprocessed weight of the fishery resource is determined by actual scale weight, or in the absence of an actual scale weight by volumetric measurement or by a product recovery rate as imposed or required by the United States National Marine Fisheries Service to determine the extent of resources taken by a person in a fishery.

(b) Except as provided in (a) of this section, for purposes of determining the tax on a fishery resource which was processed before landing in the state and that is subject to tax under [AS 43.77](#) and this chapter, the processed weight of the fishery resource at the time it becomes subject to tax must be converted to an unprocessed weight. Secondary fishery resource products must be included in the conversion to an unprocessed weight. In making the conversion, the person may use the person's actual recovery rate experience, if the rates are reliable and verifiable, or a reliable and verifiable industry average recovery rate if the person's processing activities are consistent with the activities underlying the industry average recovery rate. The department will, in its discretion, audit and adjust the recovery rate under this subsection.

(c) For each species, a person shall disclose with the return the nature of the recovery rate used and the percentage of recovery. The person shall maintain records necessary to support the rate utilized.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.050. Credit for community development quota contributions

(a) A person who made a contribution to a nonprofit corporation incorporated in the state that qualifies for the credit authorized by [AS 43.77.040](#) must apply to the department no later than January 31 of the year following the year of the contribution for authority to

take the credit on the tax return. A person that fails to file a timely and complete application with the department as required by this section waives the credit.

(b) The application must be made on the form provided by the department. The application shall contain the following:

(1) the person's name, federal employer identification number or social security number, telephone number, and mailing address;

(2) the name of the nonprofit corporation receiving the contribution;

(3) the amount of the contribution and a receipt from the nonprofit corporation for the amount of the contribution;

(4) a statement from the nonprofit corporation specifying how the contribution will be used and an agreement by the nonprofit corporation to allow the department audit all of its accounts relating to the contribution;

(5) documentation regarding the authority of the person to harvest under a community development quota;

(6) the fishery resources, by unprocessed weight and species, harvested under the community development quota;

(7) a statement that the contribution to the nonprofit entity was expressly conditioned upon its use exclusively for one or more of the purposes authorized by [AS 43.77.040](#) ; and

(8) other material required on the form.

(c) The department shall approve or disapprove an application to take the credit within 30 days of receipt of a timely and complete application. A person may consider the application tentatively approved and tentatively take the credit on the tax return if the department does not disapprove the application within the 30-day period and before the filing of the tax return.

(d) A contribution that qualifies for the credit is a cash contribution. A contribution made in-kind or of services, or both, does not qualify for the credit.

(e) A contribution allowed as a credit may not be claimed as a credit or deduction under any other provision of AS 43.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

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[15 AAC 77.035. Credit for other taxes paid](#)

(a) A credit is allowed for taxes paid to another jurisdiction in which the fishery resource was caught, processed, or sold. The credit is only available if the taxes paid to another jurisdiction are equivalent in nature to the taxes imposed by [AS 43.75](#) and AS 43.76. A tax is equivalent in nature to the tax imposed under [AS 43.75](#) if the tax is in the nature of an occupational tax on the conduct of a fisheries business as measured by the value of resources harvested or processed within the jurisdiction, or a tax otherwise imposed on the harvesting or processing of fishery resources within a jurisdiction. A tax is equivalent in nature to the tax imposed under [AS 43.76](#) if the tax is imposed on the harvesting of salmon within a jurisdiction and the tax is intended to be used to promote or enhance salmon production within that jurisdiction. Sales taxes, import or export fees or taxes, income taxes, and similar taxes and fees are not considered to be equivalent in nature to the taxes imposed under [AS 43.75](#) and AS 43.76.

(b) The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the liability of the person for the tax under [AS 43.77](#) on the same fishery resource.

(c) If taxes paid to another jurisdiction are subsequently refunded or credited to the person, the amount of the credit previously allowed under [AS 43.77](#) or this chapter shall be recaptured as additional tax in the year the taxes were refunded or credited.

(d) The credit for other taxes paid must be claimed on the return. The person claiming the credit shall attach a statement to the return attesting that the tax described in (a) of this section has been paid, indicating the date that payment was made, identifying the jurisdiction to which the payment was made, and describing the nature of the tax and providing citation to the statutory and other legal authority in the jurisdiction for imposition of the tax. A copy of the return or report filed in the other jurisdiction must be submitted with the Alaska return and statement by the person claiming the credit.

(e) For purposes of this section, "jurisdiction" includes a state other than Alaska, a foreign country, or the United States.

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

Authority: [AS 43.77.030](#)

[AS 43.77.070](#)

15 AAC 77.040. Value and notice of value

(a) The value of the fishery resource is the statewide average price paid per pound for unprocessed fishery resources of the same species as reported to the Department of Fish and Game under [AS 16.05.690](#) . The department will, in its discretion, adjust the statewide average prices paid for fishery resources to eliminate high and low prices and to take into account tendering fees, price adjustments, and deferred payments, such as bonuses.

(b) In the absence of a Department of Fish and Game statewide average price for a particular species, the department will, in its discretion use information from other governmental agencies, such as the United States National Marine Fisheries Service, or other sources, such as Department of Revenue fisheries business tax return information, to arrive at a statewide average price for that species. The department statewide average price must be used to file the return and pay the tax required under [AS 43.77](#) and this chapter, but a person may protest the price determined under this subsection at the time of filing the return and seek a refund. The department statewide average price determination may only be overcome by clear and convincing evidence of the full market value of the unprocessed fishery resources, submitted to the department by the person making the protest.

(c) A person required to file a return and pay the tax under [AS 43.77](#) and this chapter shall notify the department in writing on or before January 31 following the year for which a return and tax is required, and request notice of the value for each species of fishery resources landed in the state in the previous calendar year for which the statewide average price was not available in the previous year. The notification must be made on a form provided by the department. The department will provide the information by United States mail, telephone, or facsimile transmission to the person requesting it as soon as practicable after the information becomes available. The information is considered to have been provided by the department on the date of the facsimile transmission, of the telephone contact, or on the letter, whichever is the earliest. The department is not required to publish the information described in (a) and (b) of this section.

(d) A person that is not required to file a return and pay the tax under this chapter, such as a tax return preparer, may informally request information at any time concerning the values for fishery resources landed in the state. A person subject to (c) of this section may not rely on another person to timely obtain value information under this section.

(e) For the purposes of this section, "average price" means the mean of two or more prices paid per pound for unprocessed fishery resource. In calculating the average price, the department will, in its discretion, use a simple average or a weighted average based on a volume by price or weight, depending on the availability of data to the department at the time and accuracy of that data. The average price may also be computed to take into

account seasonal differences in prices.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.045. Weights and recovery rates

(a) For purposes of the tax under [AS 43.77](#) and this chapter, the unprocessed weight of the fishery resource is determined by actual scale weight, or in the absence of an actual scale weight by volumetric measurement or by a product recovery rate as imposed or required by the United States National Marine Fisheries Service to determine the extent of resources taken by a person in a fishery.

(b) Except as provided in (a) of this section, for purposes of determining the tax on a fishery resource which was processed before landing in the state and that is subject to tax under [AS 43.77](#) and this chapter, the processed weight of the fishery resource at the time it becomes subject to tax must be converted to an unprocessed weight. Secondary fishery resource products must be included in the conversion to an unprocessed weight. In making the conversion, the person may use the person's actual recovery rate experience, if the rates are reliable and verifiable, or a reliable and verifiable industry average recovery rate if the person's processing activities are consistent with the activities underlying the industry average recovery rate. The department will, in its discretion, audit and adjust the recovery rate under this subsection.

(c) For each species, a person shall disclose with the return the nature of the recovery rate used and the percentage of recovery. The person shall maintain records necessary to support the rate utilized.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.050. Credit for community development quota contributions

(a) A person who made a contribution to a nonprofit corporation incorporated in the state that qualifies for the credit authorized by [AS 43.77.040](#) must apply to the department no later than January 31 of the year following the year of the contribution for authority to take the credit on the tax return. A person that fails to file a timely and complete application with the department as required by this section waives the credit.

(b) The application must be made on the form provided by the department. The application shall contain the following:

(1) the person's name, federal employer identification number or social security number, telephone number, and mailing address;

(2) the name of the nonprofit corporation receiving the contribution;

(3) the amount of the contribution and a receipt from the nonprofit corporation for the amount of the contribution;

(4) a statement from the nonprofit corporation specifying how the contribution will be used and an agreement by the nonprofit corporation to allow the department audit all of its accounts relating to the contribution;

(5) documentation regarding the authority of the person to harvest under a community development quota;

(6) the fishery resources, by unprocessed weight and species, harvested under the community development quota;

(7) a statement that the contribution to the nonprofit entity was expressly conditioned upon its use exclusively for one or more of the purposes authorized by [AS 43.77.040](#) ;
and

(8) other material required on the form.

(c) The department shall approve or disapprove an application to take the credit within 30 days of receipt of a timely and complete application. A person may consider the application tentatively approved and tentatively take the credit on the tax return if the department does not disapprove the application within the 30-day period and before the filing of the tax return.

(d) A contribution that qualifies for the credit is a cash contribution. A contribution made in-kind or of services, or both, does not qualify for the credit.

(e) A contribution allowed as a credit may not be claimed as a credit or deduction under any other provision of AS 43.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.055. Requirements for nonprofit corporations

(a) As a condition to a person obtaining a credit under [AS 43.77.040](#), a nonprofit corporation receiving or anticipating receipt of a contribution shall separately account for the amount of the contribution and agree to allow the department to audit all accounts relating to the contributions.

(b) In order to separately account for the expenditure of the contribution, the nonprofit corporation must establish, the following special accounts, as applicable, in its accounting system:

- (1) CDQ fisheries scholarships;
- (2) CDQ fisheries industry training;
- (3) CDQ fisheries transportation grants;
- (4) CDQ fisheries transportation loans;
- (5) CDQ fisheries facilities grants;
- (6) CDQ fisheries facilities loans; and
- (7) CDQ fisheries research grants.

(c) The use of monies in the special accounts must be determined on a first-in-first-out (FIFO) basis. All contributions, with the exception of those initially placed in a loan account, must be distributed from the credited account and used for a qualified purpose by the end of the calendar year following the calendar year of receipt. Contributions placed in a loan account may be accumulated without the requirement for distribution within a specified time period. A contribution initially accounted for in a loan account

that is transferred to another account must be distributed from that account by the end of the calendar year following the calendar year of the transfer. Contributions may not be transferred from a non-loan account to a loan account.

(d) No credit is allowed, and prior credits will, in the department's discretion, be revoked, if the person, or a party related to the person receives a loan or grant from a nonprofit corporation to which that person has made or will make a contribution that qualifies for the credit, unless the person first obtains written authorization from the department to receive the loan or grant.

(e) A nonprofit corporation, to accommodate potential contributors, may apply to the department and request a determination that the intended use of contributions for a specifically designated program satisfies one or more of the requirements of [AS 43.77.040](#) and this chapter

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

Authority: [AS 43.77.040](#)

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[15 AAC 77.040. Value and notice of value](#)

(a) The value of the fishery resource is the statewide average price paid per pound for unprocessed fishery resources of the same species as reported to the Department of Fish and Game under [AS 16.05.690](#) . The department will, in its discretion, adjust the statewide average prices paid for fishery resources to eliminate high and low prices and to take into account tendering fees, price adjustments, and deferred payments, such as bonuses.

(b) In the absence of a Department of Fish and Game statewide average price for a particular species, the department will, in its discretion use information from other governmental agencies, such as the United States National Marine Fisheries Service, or other sources, such as Department of Revenue fisheries business tax return information, to arrive at a statewide average price for that species. The department statewide average price must be used to file the return and pay the tax required under [AS 43.77](#) and this chapter, but a person may protest the price determined under this subsection at the time of filing the return and seek a refund. The department statewide average price determination may only be overcome by clear and convincing evidence of the full market value of the unprocessed fishery resources, submitted to the department by the person making the protest.

(c) A person required to file a return and pay the tax under [AS 43.77](#) and this chapter shall notify the department in writing on or before January 31 following the year for which a return and tax is required, and request notice of the value for each species of fishery resources landed in the state in the previous calendar year for which the statewide average price was not available in the previous year. The notification must be made on a form provided by the department. The department will provide the information by United States mail, telephone, or facsimile transmission to the person requesting it as soon as practicable after the information becomes available. The information is considered to have been provided by the department on the date of the facsimile transmission, of the telephone contact, or on the letter, whichever is the earliest. The department is not required to publish the information described in (a) and (b) of this section.

(d) A person that is not required to file a return and pay the tax under this chapter, such as a tax return preparer, may informally request information at any time concerning the values for fishery resources landed in the state. A person subject to (c) of this section may not rely on another person to timely obtain value information under this section.

(e) For the purposes of this section, "average price" means the mean of two or more prices paid per pound for unprocessed fishery resource. In calculating the average price, the department will, in its discretion, use a simple average or a weighted average based on

a volume by price or weight, depending on the availability of data to the department at the time and accuracy of that data. The average price may also be computed to take into account seasonal differences in prices.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.045. Weights and recovery rates

(a) For purposes of the tax under [AS 43.77](#) and this chapter, the unprocessed weight of the fishery resource is determined by actual scale weight, or in the absence of an actual scale weight by volumetric measurement or by a product recovery rate as imposed or required by the United States National Marine Fisheries Service to determine the extent of resources taken by a person in a fishery.

(b) Except as provided in (a) of this section, for purposes of determining the tax on a fishery resource which was processed before landing in the state and that is subject to tax under [AS 43.77](#) and this chapter, the processed weight of the fishery resource at the time it becomes subject to tax must be converted to an unprocessed weight. Secondary fishery resource products must be included in the conversion to an unprocessed weight. In making the conversion, the person may use the person's actual recovery rate experience, if the rates are reliable and verifiable, or a reliable and verifiable industry average recovery rate if the person's processing activities are consistent with the activities underlying the industry average recovery rate. The department will, in its discretion, audit and adjust the recovery rate under this subsection.

(c) For each species, a person shall disclose with the return the nature of the recovery rate used and the percentage of recovery. The person shall maintain records necessary to support the rate utilized.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.050. Credit for community development quota contributions

(a) A person who made a contribution to a nonprofit corporation incorporated in the state that qualifies for the credit authorized by [AS 43.77.040](#) must apply to the department no later than January 31 of the year following the year of the contribution for authority to take the credit on the tax return. A person that fails to file a timely and complete application with the department as required by this section waives the credit.

(b) The application must be made on the form provided by the department. The application shall contain the following:

(1) the person's name, federal employer identification number or social security number, telephone number, and mailing address;

(2) the name of the nonprofit corporation receiving the contribution;

(3) the amount of the contribution and a receipt from the nonprofit corporation for the amount of the contribution;

(4) a statement from the nonprofit corporation specifying how the contribution will be used and an agreement by the nonprofit corporation to allow the department audit all of its accounts relating to the contribution;

(5) documentation regarding the authority of the person to harvest under a community development quota;

(6) the fishery resources, by unprocessed weight and species, harvested under the community development quota;

(7) a statement that the contribution to the nonprofit entity was expressly conditioned upon its use exclusively for one or more of the purposes authorized by [AS 43.77.040](#) ;
and

(8) other material required on the form.

(c) The department shall approve or disapprove an application to take the credit within 30 days of receipt of a timely and complete application. A person may consider the application tentatively approved and tentatively take the credit on the tax return if the department does not disapprove the application within the 30-day period and before the filing of the tax return.

(d) A contribution that qualifies for the credit is a cash contribution. A contribution made

in-kind or of services, or both, does not qualify for the credit.

(e) A contribution allowed as a credit may not be claimed as a credit or deduction under any other provision of AS 43.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.055. Requirements for nonprofit corporations

(a) As a condition to a person obtaining a credit under [AS 43.77.040](#), a nonprofit corporation receiving or anticipating receipt of a contribution shall separately account for the amount of the contribution and agree to allow the department to audit all accounts relating to the contributions.

(b) In order to separately account for the expenditure of the contribution, the nonprofit corporation must establish, the following special accounts, as applicable, in its accounting system:

- (1) CDQ fisheries scholarships;
- (2) CDQ fisheries industry training;
- (3) CDQ fisheries transportation grants;
- (4) CDQ fisheries transportation loans;
- (5) CDQ fisheries facilities grants;
- (6) CDQ fisheries facilities loans; and
- (7) CDQ fisheries research grants.

(c) The use of monies in the special accounts must be determined on a first-in-first-out (FIFO) basis. All contributions, with the exception of those initially placed in a loan account, must be distributed from the credited account and used for a qualified purpose by the end of the calendar year following the calendar year of receipt. Contributions

placed in a loan account may be accumulated without the requirement for distribution within a specified time period. A contribution initially accounted for in a loan account that is transferred to another account must be distributed from that account by the end of the calendar year following the calendar year of the transfer. Contributions may not be transferred from a non-loan account to a loan account.

(d) No credit is allowed, and prior credits will, in the department's discretion, be revoked, if the person, or a party related to the person receives a loan or grant from a nonprofit corporation to which that person has made or will make a contribution that qualifies for the credit, unless the person first obtains written authorization from the department to receive the loan or grant.

(e) A nonprofit corporation, to accommodate potential contributors, may apply to the department and request a determination that the intended use of contributions for a specifically designated program satisfies one or more of the requirements of [AS 43.77.040](#) and this chapter

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

[15 AAC 77.060. Claim and revocation of credits](#)

(a) A person that is entitled to claim a credit under [AS 43.77.040](#) and this chapter shall take the credit on the tax return for the year that the contribution was made. The credit is a direct reduction of the tax liability for that tax year.

(b) Within the limitations period applicable by statute to the tax year, the department will, deny or revoke at any time a tax credit authorized by [AS 43.77.040](#) and recover by assessment a tax credit authorized by [AS 43.77.040](#) that was claimed on a tax return, if it is later determined by the department that:

(1) the contribution does not qualify or there has been a violation of [AS 43.77.040](#) ; or this chapter; or

(2) the person claiming the credit is in arrears in the payment of a tax levied under AS 43; for purposes of this paragraph, the tax includes penalties and interest and the tax is not in arrears, if the tax has been timely appealed and is not subject to collection under AS 43.

(c) A tax credit that properly has been denied or revoked under (b) of this section will not be reinstated.

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

Authority: [AS 43.77.040](#)

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[15 AAC 77.045. Weights and recovery rates](#)

(a) For purposes of the tax under [AS 43.77](#) and this chapter, the unprocessed weight of the fishery resource is determined by actual scale weight, or in the absence of an actual scale weight by volumetric measurement or by a product recovery rate as imposed or required by the United States National Marine Fisheries Service to determine the extent of resources taken by a person in a fishery.

(b) Except as provided in (a) of this section, for purposes of determining the tax on a fishery resource which was processed before landing in the state and that is subject to tax under [AS 43.77](#) and this chapter, the processed weight of the fishery resource at the time it becomes subject to tax must be converted to an unprocessed weight. Secondary fishery resource products must be included in the conversion to an unprocessed weight. In making the conversion, the person may use the person's actual recovery rate experience, if the rates are reliable and verifiable, or a reliable and verifiable industry average recovery rate if the person's processing activities are consistent with the activities underlying the industry average recovery rate. The department will, in its discretion, audit and adjust the recovery rate under this subsection.

(c) For each species, a person shall disclose with the return the nature of the recovery rate used and the percentage of recovery. The person shall maintain records necessary to support the rate utilized.

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

Authority: [AS 43.77.010](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

[15 AAC 77.050. Credit for community development quota contributions](#)

(a) A person who made a contribution to a nonprofit corporation incorporated in the state that qualifies for the credit authorized by [AS 43.77.040](#) must apply to the department no later than January 31 of the year following the year of the contribution for authority to take the credit on the tax return. A person that fails to file a timely and complete application with the department as required by this section waives the credit.

(b) The application must be made on the form provided by the department. The application shall contain the following:

(1) the person's name, federal employer identification number or social security number, telephone number, and mailing address;

(2) the name of the nonprofit corporation receiving the contribution;

(3) the amount of the contribution and a receipt from the nonprofit corporation for the amount of the contribution;

(4) a statement from the nonprofit corporation specifying how the contribution will be used and an agreement by the nonprofit corporation to allow the department audit all of its accounts relating to the contribution;

(5) documentation regarding the authority of the person to harvest under a community development quota;

(6) the fishery resources, by unprocessed weight and species, harvested under the community development quota;

(7) a statement that the contribution to the nonprofit entity was expressly conditioned upon its use exclusively for one or more of the purposes authorized by [AS 43.77.040](#) ; and

(8) other material required on the form.

(c) The department shall approve or disapprove an application to take the credit within 30 days of receipt of a timely and complete application. A person may consider the application tentatively approved and tentatively take the credit on the tax return if the department does not disapprove the application within the 30-day period and before the filing of the tax return.

(d) A contribution that qualifies for the credit is a cash contribution. A contribution made in-kind or of services, or both, does not qualify for the credit.

(e) A contribution allowed as a credit may not be claimed as a credit or deduction under any other provision of AS 43.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.055. Requirements for nonprofit corporations

(a) As a condition to a person obtaining a credit under [AS 43.77.040](#) , a nonprofit corporation receiving or anticipating receipt of a contribution shall separately account for the amount of the contribution and agree to allow the department to audit all accounts relating to the contributions.

(b) In order to separately account for the expenditure of the contribution, the nonprofit corporation must establish, the following special accounts, as applicable, in its accounting system:

- (1) CDQ fisheries scholarships;
- (2) CDQ fisheries industry training;
- (3) CDQ fisheries transportation grants;
- (4) CDQ fisheries transportation loans;
- (5) CDQ fisheries facilities grants;
- (6) CDQ fisheries facilities loans; and
- (7) CDQ fisheries research grants.

(c) The use of monies in the special accounts must be determined on a first-in-first-out (FIFO) basis. All contributions, with the exception of those initially placed in a loan account, must be distributed from the credited account and used for a qualified purpose by the end of the calendar year following the calendar year of receipt. Contributions placed in a loan account may be accumulated without the requirement for distribution within a specified time period. A contribution initially accounted for in a loan account that is transferred to another account must be distributed from that account by the end of the calendar year following the calendar year of the transfer. Contributions may not be transferred from a non-loan account to a loan account.

(d) No credit is allowed, and prior credits will, in the department's discretion, be revoked, if the person, or a party related to the person receives a loan or grant from a nonprofit corporation to which that person has made or will make a contribution that qualifies for

the credit, unless the person first obtains written authorization from the department to receive the loan or grant.

(e) A nonprofit corporation, to accommodate potential contributors, may apply to the department and request a determination that the intended use of contributions for a specifically designated program satisfies one or more of the requirements of [AS 43.77.040](#) and this chapter

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.060. Claim and revocation of credits

(a) A person that is entitled to claim a credit under [AS 43.77.040](#) and this chapter shall take the credit on the tax return for the year that the contribution was made. The credit is a direct reduction of the tax liability for that tax year.

(b) Within the limitations period applicable by statute to the tax year, the department will, deny or revoke at any time a tax credit authorized by [AS 43.77.040](#) and recover by assessment a tax credit authorized by [AS 43.77.040](#) that was claimed on a tax return, if it is later determined by the department that:

(1) the contribution does not qualify or there has been a violation of [AS 43.77.040](#) ; or this chapter; or

(2) the person claiming the credit is in arrears in the payment of a tax levied under AS 43; for purposes of this paragraph, the tax includes penalties and interest and the tax is not in arrears, if the tax has been timely appealed and is not subject to collection under AS 43.

(c) A tax credit that properly has been denied or revoked under (b) of this section will not be reinstated.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.065. Accounting for revenue sharing

(a) The annual balance in the separate account in the general fund that is available for revenue sharing under [AS 43.77](#) is reduced by all tax credits claimed on returns as a reduction of the tax liability. The effect of this reduction for the tax credits is to reduce dollar-for-dollar the amount that otherwise would have been paid to municipalities.

(b) The department will attempt to specifically allocate the reduction in the amount of revenue sharing as a result of the tax credits to those municipalities in which the fishery resources harvested under the provisions of a community development quota were landed. In the event that information is not available for that purpose, the department will apportion the reduction to all areas in the state in which fishery resources were landed.

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

Authority: [AS 43.77.050](#)

[AS 43.77.060](#)

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[15 AAC 77.050. Credit for community development quota contributions](#)

(a) A person who made a contribution to a nonprofit corporation incorporated in the state that qualifies for the credit authorized by [AS 43.77.040](#) must apply to the department no later than January 31 of the year following the year of the contribution for authority to take the credit on the tax return. A person that fails to file a timely and complete application with the department as required by this section waives the credit.

(b) The application must be made on the form provided by the department. The application shall contain the following:

- (1) the person's name, federal employer identification number or social security number, telephone number, and mailing address;
- (2) the name of the nonprofit corporation receiving the contribution;
- (3) the amount of the contribution and a receipt from the nonprofit corporation for the amount of the contribution;
- (4) a statement from the nonprofit corporation specifying how the contribution will be used and an agreement by the nonprofit corporation to allow the department audit all of its accounts relating to the contribution;
- (5) documentation regarding the authority of the person to harvest under a community development quota;
- (6) the fishery resources, by unprocessed weight and species, harvested under the community development quota;
- (7) a statement that the contribution to the nonprofit entity was expressly conditioned upon its use exclusively for one or more of the purposes authorized by [AS 43.77.040](#) ; and
- (8) other material required on the form.

(c) The department shall approve or disapprove an application to take the credit within 30 days of receipt of a timely and complete application. A person may consider the application tentatively approved and tentatively take the credit on the tax return if the department does not disapprove the application within the 30-day period and before the filing of the tax return.

(d) A contribution that qualifies for the credit is a cash contribution. A contribution made in-kind or of services, or both, does not qualify for the credit.

(e) A contribution allowed as a credit may not be claimed as a credit or deduction under any other provision of AS 43.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.055. Requirements for nonprofit corporations

(a) As a condition to a person obtaining a credit under [AS 43.77.040](#), a nonprofit corporation receiving or anticipating receipt of a contribution shall separately account for the amount of the contribution and agree to allow the department to audit all accounts relating to the contributions.

(b) In order to separately account for the expenditure of the contribution, the nonprofit corporation must establish, the following special accounts, as applicable, in its accounting system:

- (1) CDQ fisheries scholarships;
- (2) CDQ fisheries industry training;
- (3) CDQ fisheries transportation grants;
- (4) CDQ fisheries transportation loans;
- (5) CDQ fisheries facilities grants;
- (6) CDQ fisheries facilities loans; and
- (7) CDQ fisheries research grants.

(c) The use of monies in the special accounts must be determined on a first-in-first-out (FIFO) basis. All contributions, with the exception of those initially placed in a loan

account, must be distributed from the credited account and used for a qualified purpose by the end of the calendar year following the calendar year of receipt. Contributions placed in a loan account may be accumulated without the requirement for distribution within a specified time period. A contribution initially accounted for in a loan account that is transferred to another account must be distributed from that account by the end of the calendar year following the calendar year of the transfer. Contributions may not be transferred from a non-loan account to a loan account.

(d) No credit is allowed, and prior credits will, in the department's discretion, be revoked, if the person, or a party related to the person receives a loan or grant from a nonprofit corporation to which that person has made or will make a contribution that qualifies for the credit, unless the person first obtains written authorization from the department to receive the loan or grant.

(e) A nonprofit corporation, to accommodate potential contributors, may apply to the department and request a determination that the intended use of contributions for a specifically designated program satisfies one or more of the requirements of [AS 43.77.040](#) and this chapter

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.060. Claim and revocation of credits

(a) A person that is entitled to claim a credit under [AS 43.77.040](#) and this chapter shall take the credit on the tax return for the year that the contribution was made. The credit is a direct reduction of the tax liability for that tax year.

(b) Within the limitations period applicable by statute to the tax year, the department will, deny or revoke at any time a tax credit authorized by [AS 43.77.040](#) and recover by assessment a tax credit authorized by [AS 43.77.040](#) that was claimed on a tax return, if it is later determined by the department that:

(1) the contribution does not qualify or there has been a violation of [AS 43.77.040](#) ; or this chapter; or

(2) the person claiming the credit is in arrears in the payment of a tax levied under AS 43;

for purposes of this paragraph, the tax includes penalties and interest and the tax is not in arrears, if the tax has been timely appealed and is not subject to collection under AS 43.

(c) A tax credit that properly has been denied or revoked under (b) of this section will not be reinstated.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.065. Accounting for revenue sharing

(a) The annual balance in the separate account in the general fund that is available for revenue sharing under [AS 43.77](#) is reduced by all tax credits claimed on returns as a reduction of the tax liability. The effect of this reduction for the tax credits is to reduce dollar-for-dollar the amount that otherwise would have been paid to municipalities.

(b) The department will attempt to specifically allocate the reduction in the amount of revenue sharing as a result of the tax credits to those municipalities in which the fishery resources harvested under the provisions of a community development quota were landed. In the event that information is not available for that purpose, the department will apportion the reduction to all areas in the state in which fishery resources were landed.

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

Authority: [AS 43.77.050](#)

[AS 43.77.060](#)

[AS 43.77.070](#)

15 AAC 77.070. Taxable nexus

(a) A person meeting the criteria set out in this section may seek a determination of whether the person has a taxable nexus for purposes of AS 43.77. The person must

(1) be buying a processed fishery resource from an unrelated person in an arms-length transaction, and

(2) obtain a transfer of the legal title, risk of loss, and the physical possession of the resource outside the jurisdiction of the state and thereafter land the fishery resource in the state for transshipment to another jurisdiction.

(b) In order to obtain the determination, the person shall apply to the department and provide factual information regarding the person's presence in the state as may be required by the department.

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

Authority: [AS 43.77.070](#)



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[15 AAC 77.055. Requirements for nonprofit corporations](#)

(a) As a condition to a person obtaining a credit under [AS 43.77.040](#) , a nonprofit corporation receiving or anticipating receipt of a contribution shall separately account for the amount of the contribution and agree to allow the department to audit all accounts relating to the contributions.

(b) In order to separately account for the expenditure of the contribution, the nonprofit corporation must establish, the following special accounts, as applicable, in its accounting system:

- (1) CDQ fisheries scholarships;
- (2) CDQ fisheries industry training;
- (3) CDQ fisheries transportation grants;
- (4) CDQ fisheries transportation loans;
- (5) CDQ fisheries facilities grants;
- (6) CDQ fisheries facilities loans; and
- (7) CDQ fisheries research grants.

(c) The use of monies in the special accounts must be determined on a first-in-first-out (FIFO) basis. All contributions, with the exception of those initially placed in a loan account, must be distributed from the credited account and used for a qualified purpose by the end of the calendar year following the calendar year of receipt. Contributions placed in a loan account may be accumulated without the requirement for distribution within a specified time period. A contribution initially accounted for in a loan account that is transferred to another account must be distributed from that account by the end of the calendar year following the calendar year of the transfer. Contributions may not be transferred from a non-loan account to a loan account.

(d) No credit is allowed, and prior credits will, in the department's discretion, be revoked, if the person, or a party related to the person receives a loan or grant from a nonprofit corporation to which that person has made or will make a contribution that qualifies for the credit, unless the person first obtains written authorization from the department to receive the loan or grant.

(e) A nonprofit corporation, to accommodate potential contributors, may apply to the department and request a determination that the intended use of contributions for a specifically designated program satisfies one or more of the requirements of [AS 43.77.040](#) and this chapter

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

15 AAC 77.060. Claim and revocation of credits

(a) A person that is entitled to claim a credit under [AS 43.77.040](#) and this chapter shall take the credit on the tax return for the year that the contribution was made. The credit is a direct reduction of the tax liability for that tax year.

(b) Within the limitations period applicable by statute to the tax year, the department will, deny or revoke at any time a tax credit authorized by [AS 43.77.040](#) and recover by assessment a tax credit authorized by [AS 43.77.040](#) that was claimed on a tax return, if it is later determined by the department that:

(1) the contribution does not qualify or there has been a violation of [AS 43.77.040](#) ; or this chapter; or

(2) the person claiming the credit is in arrears in the payment of a tax levied under AS 43; for purposes of this paragraph, the tax includes penalties and interest and the tax is not in arrears, if the tax has been timely appealed and is not subject to collection under AS 43.

(c) A tax credit that properly has been denied or revoked under (b) of this section will not be reinstated.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)**[15 AAC 77.065. Accounting for revenue sharing](#)**

(a) The annual balance in the separate account in the general fund that is available for revenue sharing under [AS 43.77](#) is reduced by all tax credits claimed on returns as a reduction of the tax liability. The effect of this reduction for the tax credits is to reduce dollar-for-dollar the amount that otherwise would have been paid to municipalities.

(b) The department will attempt to specifically allocate the reduction in the amount of revenue sharing as a result of the tax credits to those municipalities in which the fishery resources harvested under the provisions of a community development quota were landed. In the event that information is not available for that purpose, the department will apportion the reduction to all areas in the state in which fishery resources were landed.

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

Authority: [AS 43.77.050](#)

[AS 43.77.060](#)[AS 43.77.070](#)**[15 AAC 77.070. Taxable nexus](#)**

(a) A person meeting the criteria set out in this section may seek a determination of whether the person has a taxable nexus for purposes of AS 43.77. The person must

(1) be buying a processed fishery resource from an unrelated person in an arms-length transaction, and

(2) obtain a transfer of the legal title, risk of loss, and the physical possession of the resource outside the jurisdiction of the state and thereafter land the fishery resource in the state for transshipment to another jurisdiction.

(b) In order to obtain the determination, the person shall apply to the department and provide factual information regarding the person's presence in the state as may be required by the department.

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

Authority: [AS 43.77.070](#)

[15 AAC 77.090. Penalties: reasonable cause](#)

For purposes of the failure-to-pay penalty under [AS 43.05.220](#) (a), a person that is subject to tax under [AS 43.77](#) and has been granted an automatic extension under 15 AAC [77.015](#) to file their tax return, reasonable cause will be presumed if the taxpayer pays 90 percent of the tax incurred in the current year or 100 percent of the tax incurred in the previous year, whichever is less, before April 1 after the close of the calendar tax year. If the taxpayer did not incur tax in the previous year, reasonable cause will be presumed if, before April 1 after the close of the calendar tax year, the taxpayer pays 90 percent of the tax incurred in the current year or pays the tax using the statewide average price from the previous calendar tax year. The presumption of reasonable cause under this section does not apply if the taxpayer does not pay the full amount of the tax incurred on or before the filing due date as extended under 15 AAC [77.015](#).

History: Eff. 11/9/2006, Register 180

Authority: [AS 43.05.220](#)

[AS 43.77.020](#)

[AS 43.77.070](#)



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[15 AAC 77.060. Claim and revocation of credits](#)

(a) A person that is entitled to claim a credit under [AS 43.77.040](#) and this chapter shall take the credit on the tax return for the year that the contribution was made. The credit is a direct reduction of the tax liability for that tax year.

(b) Within the limitations period applicable by statute to the tax year, the department will, deny or revoke at any time a tax credit authorized by [AS 43.77.040](#) and recover by assessment a tax credit authorized by [AS 43.77.040](#) that was claimed on a tax return, if it is later determined by the department that:

(1) the contribution does not qualify or there has been a violation of [AS 43.77.040](#) ; or this chapter; or

(2) the person claiming the credit is in arrears in the payment of a tax levied under AS 43; for purposes of this paragraph, the tax includes penalties and interest and the tax is not in arrears, if the tax has been timely appealed and is not subject to collection under AS 43.

(c) A tax credit that properly has been denied or revoked under (b) of this section will not be reinstated.

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

Authority: [AS 43.77.040](#)

[AS 43.77.070](#)

[AS 43.77.200](#)

[15 AAC 77.065. Accounting for revenue sharing](#)

(a) The annual balance in the separate account in the general fund that is available for revenue sharing under [AS 43.77](#) is reduced by all tax credits claimed on returns as a reduction of the tax liability. The effect of this reduction for the tax credits is to reduce dollar-for-dollar the amount that otherwise would have been paid to municipalities.

(b) The department will attempt to specifically allocate the reduction in the amount of revenue sharing as a result of the tax credits to those municipalities in which the fishery resources harvested under the provisions of a community development quota were landed.

In the event that information is not available for that purpose, the department will apportion the reduction to all areas in the state in which fishery resources were landed.

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

Authority: [AS 43.77.050](#)

[AS 43.77.060](#)

[AS 43.77.070](#)

15 AAC 77.070. Taxable nexus

(a) A person meeting the criteria set out in this section may seek a determination of whether the person has a taxable nexus for purposes of AS 43.77. The person must

(1) be buying a processed fishery resource from an unrelated person in an arms-length transaction, and

(2) obtain a transfer of the legal title, risk of loss, and the physical possession of the resource outside the jurisdiction of the state and thereafter land the fishery resource in the state for transshipment to another jurisdiction.

(b) In order to obtain the determination, the person shall apply to the department and provide factual information regarding the person's presence in the state as may be required by the department.

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

Authority: [AS 43.77.070](#)

15 AAC 77.090. Penalties: reasonable cause

For purposes of the failure-to-pay penalty under [AS 43.05.220](#) (a), a person that is subject to tax under [AS 43.77](#) and has been granted an automatic extension under 15 AAC [77.015](#) to file their tax return, reasonable cause will be presumed if the taxpayer pays 90 percent of the tax incurred in the current year or 100 percent of the tax incurred in the previous year, whichever is less, before April 1 after the close of the calendar tax year. If the taxpayer did not incur tax in the previous year, reasonable cause will be presumed if, before April 1 after the close of the calendar tax year, the taxpayer pays 90 percent of the tax incurred in the current year or pays the tax using the statewide average price from the previous calendar tax year. The presumption of reasonable cause under this section does

not apply if the taxpayer does not pay the full amount of the tax incurred on or before the filing due date as extended under 15 AAC [77.015](#).

History: Eff. 11/9/2006, Register 180

Authority: [AS 43.05.220](#)

[AS 43.77.020](#)

[AS 43.77.070](#)

15 AAC 77.990. Definitions

In [AS 43.77](#) and this chapter, unless the context otherwise requires,

- (1) "department" means the Department of Revenue;
- (2) "filed" means the date of personal delivery to the department or, if mailed, the date of the United States postmark;
- (3) "related person or party" has the meaning of related person in 26 U.S.C. 267 and 26 U.S.C. 318;
- (4) "weight" means the poundage of an unprocessed fishery resource after the application of a recovery rate described in 15 AAC [77.045\(a\)](#) to a processed fishery resource.

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

Authority: [AS 43.77.070](#)



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[15 AAC 77.065. Accounting for revenue sharing](#)

(a) The annual balance in the separate account in the general fund that is available for revenue sharing under [AS 43.77](#) is reduced by all tax credits claimed on returns as a reduction of the tax liability. The effect of this reduction for the tax credits is to reduce dollar-for-dollar the amount that otherwise would have been paid to municipalities.

(b) The department will attempt to specifically allocate the reduction in the amount of revenue sharing as a result of the tax credits to those municipalities in which the fishery resources harvested under the provisions of a community development quota were landed. In the event that information is not available for that purpose, the department will apportion the reduction to all areas in the state in which fishery resources were landed.

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

Authority: [AS 43.77.050](#)

[AS 43.77.060](#)

[AS 43.77.070](#)

[15 AAC 77.070. Taxable nexus](#)

(a) A person meeting the criteria set out in this section may seek a determination of whether the person has a taxable nexus for purposes of AS 43.77. The person must

(1) be buying a processed fishery resource from an unrelated person in an arms-length transaction, and

(2) obtain a transfer of the legal title, risk of loss, and the physical possession of the resource outside the jurisdiction of the state and thereafter land the fishery resource in the state for transshipment to another jurisdiction.

(b) In order to obtain the determination, the person shall apply to the department and provide factual information regarding the person's presence in the state as may be required by the department.

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

Authority: [AS 43.77.070](#)

15 AAC 77.090. Penalties: reasonable cause

For purposes of the failure-to-pay penalty under [AS 43.05.220](#) (a), a person that is subject to tax under [AS 43.77](#) and has been granted an automatic extension under 15 AAC [77.015](#) to file their tax return, reasonable cause will be presumed if the taxpayer pays 90 percent of the tax incurred in the current year or 100 percent of the tax incurred in the previous year, whichever is less, before April 1 after the close of the calendar tax year. If the taxpayer did not incur tax in the previous year, reasonable cause will be presumed if, before April 1 after the close of the calendar tax year, the taxpayer pays 90 percent of the tax incurred in the current year or pays the tax using the statewide average price from the previous calendar tax year. The presumption of reasonable cause under this section does not apply if the taxpayer does not pay the full amount of the tax incurred on or before the filing due date as extended under 15 AAC [77.015](#).

History: Eff. 11/9/2006, Register 180

Authority: [AS 43.05.220](#)

[AS 43.77.020](#)

[AS 43.77.070](#)

15 AAC 77.990. Definitions

In [AS 43.77](#) and this chapter, unless the context otherwise requires,

- (1) "department" means the Department of Revenue;
- (2) "filed" means the date of personal delivery to the department or, if mailed, the date of the United States postmark;
- (3) "related person or party" has the meaning of related person in 26 U.S.C. 267 and 26 U.S.C. 318;
- (4) "weight" means the poundage of an unprocessed fishery resource after the application of a recovery rate described in 15 AAC [77.045\(a\)](#) to a processed fishery resource.

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

Authority: [AS 43.77.070](#)

[Chapter 80](#)

Salmon Prices

Section

[10. Report of average wholesale salmon prices.](#)

[15 AAC 80.010. Report of average wholesale salmon prices](#)

(a) If, during a particular calendar year, the department does not receive a joint request as described in [AS 43.80.035](#) (d) for an average wholesale salmon price report, no report will be prepared for that calendar year. If the department does receive a joint request during a calendar year, a report will be prepared for that year on the salmon species for which a report is requested.

(b) If a joint request is not received during a calendar year but is received on or before February 15 of the following year, the department will approve the request if reasonable cause is shown for the delay.

(c) If no joint request is received under (a) of this section and no joint request is approved under (b) of this section for a report on a salmon species, then no report will be prepared for that salmon species in any subsequent year.

(d) If a joint request is received under (a) of this section or approved under (b) of this section, the department will mail a wholesale salmon price information form to each salmon cannery which operated in the state. It will mail the form by January 5 of the year following the year for which the report is requested or within five days after the approval of a request under (b) of this section.

(e) Each cannery shall complete the information form and return it to the department by February 10 or, upon the approval of a request under (b) of this section, within 30 days of the date of mailing the form under (d) of this section.

(f) If a cannery does not return a completed information form to the department by April 1 following the year for which a report is requested under (a) of this section, or within 60 days of the approval of a request under (b) of this section, the person required to file the report shall pay a civil penalty of \$5,000 unless it is demonstrated to the department that the failure to file was due to a reasonable cause and not to willful neglect.

History: Eff. 4/8/82, Register 82; am 8/1/82, Register 83



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[15 AAC 77.070. Taxable nexus](#)

(a) A person meeting the criteria set out in this section may seek a determination of whether the person has a taxable nexus for purposes of AS 43.77. The person must

(1) be buying a processed fishery resource from an unrelated person in an arms-length transaction, and

(2) obtain a transfer of the legal title, risk of loss, and the physical possession of the resource outside the jurisdiction of the state and thereafter land the fishery resource in the state for transshipment to another jurisdiction.

(b) In order to obtain the determination, the person shall apply to the department and provide factual information regarding the person's presence in the state as may be required by the department.

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

Authority: [AS 43.77.070](#)

[15 AAC 77.090. Penalties: reasonable cause](#)

For purposes of the failure-to-pay penalty under [AS 43.05.220](#) (a), a person that is subject to tax under [AS 43.77](#) and has been granted an automatic extension under 15 AAC [77.015](#) to file their tax return, reasonable cause will be presumed if the taxpayer pays 90 percent of the tax incurred in the current year or 100 percent of the tax incurred in the previous year, whichever is less, before April 1 after the close of the calendar tax year. If the taxpayer did not incur tax in the previous year, reasonable cause will be presumed if, before April 1 after the close of the calendar tax year, the taxpayer pays 90 percent of the tax incurred in the current year or pays the tax using the statewide average price from the previous calendar tax year. The presumption of reasonable cause under this section does not apply if the taxpayer does not pay the full amount of the tax incurred on or before the filing due date as extended under 15 AAC [77.015](#).

History: Eff. 11/9/2006, Register 180

Authority: [AS 43.05.220](#)

[AS 43.77.020](#)

[AS 43.77.070](#)

15 AAC 77.990. Definitions

In [AS 43.77](#) and this chapter, unless the context otherwise requires,

- (1) "department" means the Department of Revenue;
- (2) "filed" means the date of personal delivery to the department or, if mailed, the date of the United States postmark;
- (3) "related person or party" has the meaning of related person in 26 U.S.C. 267 and 26 U.S.C. 318;
- (4) "weight" means the poundage of an unprocessed fishery resource after the application of a recovery rate described in 15 AAC [77.045\(a\)](#) to a processed fishery resource.

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

Authority: [AS 43.77.070](#)

Chapter 80

Salmon Prices

Section

10. Report of average wholesale salmon prices.

15 AAC 80.010. Report of average wholesale salmon prices

(a) If, during a particular calendar year, the department does not receive a joint request as described in [AS 43.80.035](#) (d) for an average wholesale salmon price report, no report will be prepared for that calendar year. If the department does receive a joint request during a calendar year, a report will be prepared for that year on the salmon species for which a report is requested.

(b) If a joint request is not received during a calendar year but is received on or before February 15 of the following year, the department will approve the request if reasonable cause is shown for the delay.

(c) If no joint request is received under (a) of this section and no joint request is approved under (b) of this section for a report on a salmon species, then no report will be prepared for that salmon species in any subsequent year.

(d) If a joint request is received under (a) of this section or approved under (b) of this section, the department will mail a wholesale salmon price information form to each salmon cannery which operated in the state. It will mail the form by January 5 of the year following the year for which the report is requested or within five days after the approval of a request under (b) of this section.

(e) Each cannery shall complete the information form and return it to the department by February 10 or, upon the approval of a request under (b) of this section, within 30 days of the date of mailing the form under (d) of this section.

(f) If a cannery does not return a completed information form to the department by April 1 following the year for which a report is requested under (a) of this section, or within 60 days of the approval of a request under (b) of this section, the person required to file the report shall pay a civil penalty of \$5,000 unless it is demonstrated to the department that the failure to file was due to a reasonable cause and not to willful neglect.

History: Eff. 4/8/82, Register 82; am 8/1/82, Register 83

Authority: [AS 43.05.080](#)

[AS 43.80.035](#)

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[900. Definitions.](#)

[15 AAC 98.010. Motor vehicles designed for use on a highway](#)

For purposes of [AS 43.98.025](#) , motor vehicles designed for use on a highway do not include off-road vehicles. For purposes of this section, off-road vehicles include dozers, graders, loaders, racing cars, lawn mowers, farm tractors and implements, construction and stevedoring cranes, devices used exclusively upon stationary rails or tracks, and mobile homes.



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[15 AAC 77.090. Penalties: reasonable cause](#)

For purposes of the failure-to-pay penalty under [AS 43.05.220](#) (a), a person that is subject to tax under [AS 43.77](#) and has been granted an automatic extension under 15 AAC [77.015](#) to file their tax return, reasonable cause will be presumed if the taxpayer pays 90 percent of the tax incurred in the current year or 100 percent of the tax incurred in the previous year, whichever is less, before April 1 after the close of the calendar tax year. If the taxpayer did not incur tax in the previous year, reasonable cause will be presumed if, before April 1 after the close of the calendar tax year, the taxpayer pays 90 percent of the tax incurred in the current year or pays the tax using the statewide average price from the previous calendar tax year. The presumption of reasonable cause under this section does not apply if the taxpayer does not pay the full amount of the tax incurred on or before the filing due date as extended under 15 AAC [77.015](#).

History: Eff. 11/9/2006, Register 180

Authority: [AS 43.05.220](#)

[AS 43.77.020](#)

[AS 43.77.070](#)

[15 AAC 77.990. Definitions](#)

In [AS 43.77](#) and this chapter, unless the context otherwise requires,

- (1) "department" means the Department of Revenue;
- (2) "filed" means the date of personal delivery to the department or, if mailed, the date of the United States postmark;
- (3) "related person or party" has the meaning of related person in 26 U.S.C. 267 and 26 U.S.C. 318;
- (4) "weight" means the poundage of an unprocessed fishery resource after the application of a recovery rate described in 15 AAC [77.045\(a\)](#) to a processed fishery resource.

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

Authority: [AS 43.77.070](#)

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Salmon Prices

Section

[10. Report of average wholesale salmon prices.](#)

[15 AAC 80.010. Report of average wholesale salmon prices](#)

(a) If, during a particular calendar year, the department does not receive a joint request as described in [AS 43.80.035](#) (d) for an average wholesale salmon price report, no report will be prepared for that calendar year. If the department does receive a joint request during a calendar year, a report will be prepared for that year on the salmon species for which a report is requested.

(b) If a joint request is not received during a calendar year but is received on or before February 15 of the following year, the department will approve the request if reasonable cause is shown for the delay.

(c) If no joint request is received under (a) of this section and no joint request is approved under (b) of this section for a report on a salmon species, then no report will be prepared for that salmon species in any subsequent year.

(d) If a joint request is received under (a) of this section or approved under (b) of this section, the department will mail a wholesale salmon price information form to each salmon cannery which operated in the state. It will mail the form by January 5 of the year following the year for which the report is requested or within five days after the approval of a request under (b) of this section.

(e) Each cannery shall complete the information form and return it to the department by February 10 or, upon the approval of a request under (b) of this section, within 30 days of the date of mailing the form under (d) of this section.

(f) If a cannery does not return a completed information form to the department by April 1 following the year for which a report is requested under (a) of this section, or within 60 days of the approval of a request under (b) of this section, the person required to file the report shall pay a civil penalty of \$5,000 unless it is demonstrated to the department that the failure to file was due to a reasonable cause and not to willful neglect.

History: Eff. 4/8/82, Register 82; am 8/1/82, Register 83

Authority: [AS 43.05.080](#)

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[15 AAC 98.010. Motor vehicles designed for use on a highway](#)

For purposes of [AS 43.98.025](#) , motor vehicles designed for use on a highway do not include off-road vehicles. For purposes of this section, off-road vehicles include dozers, graders, loaders, racing cars, lawn mowers, farm tractors and implements, construction and stevedoring cranes, devices used exclusively upon stationary rails or tracks, and

mobile homes.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.020. Return filing requirements

(a) A seller shall file the return required under [AS 43.98.025](#) (d) on a form prescribed by the department. On that form, the seller shall provide identification of the person filing the return, inventory information, and computation of the fee to be remitted.

(b) For a retail sale in which the seller does not have a nexus with the state, the buyer shall complete the form prescribed in (a) of this section and pay the fee imposed by [AS 43.98.025](#) (a).

(c) Subject to 15 AAC [05.310\(h\)](#) , the filing of the return and the remittance of the total fees must be made not later than April 30, July 30, October 30, and January 30, for the calendar quarters ending March 31, June 30, September 30, and December 31, respectively.

(d) If a seller has multiple business locations, all information shall be combined on one return.

(e) The fee imposed in [AS 43.98.025](#) applies to a sale or service to a related person.



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[15 AAC 77.990. Definitions](#)

In [AS 43.77](#) and this chapter, unless the context otherwise requires,

- (1) "department" means the Department of Revenue;
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- (3) "related person or party" has the meaning of related person in 26 U.S.C. 267 and 26 U.S.C. 318;
- (4) "weight" means the poundage of an unprocessed fishery resource after the application of a recovery rate described in 15 AAC [77.045\(a\)](#) to a processed fishery resource.

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

Authority: [AS 43.77.070](#)

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Salmon Prices

Section

[10. Report of average wholesale salmon prices.](#)

[15 AAC 80.010. Report of average wholesale salmon prices](#)

(a) If, during a particular calendar year, the department does not receive a joint request as described in [AS 43.80.035](#) (d) for an average wholesale salmon price report, no report will be prepared for that calendar year. If the department does receive a joint request during a calendar year, a report will be prepared for that year on the salmon species for which a report is requested.

(b) If a joint request is not received during a calendar year but is received on or before February 15 of the following year, the department will approve the request if reasonable cause is shown for the delay.

(c) If no joint request is received under (a) of this section and no joint request is approved under (b) of this section for a report on a salmon species, then no report will be prepared for that salmon species in any subsequent year.

(d) If a joint request is received under (a) of this section or approved under (b) of this section, the department will mail a wholesale salmon price information form to each salmon cannery which operated in the state. It will mail the form by January 5 of the year following the year for which the report is requested or within five days after the approval of a request under (b) of this section.

(e) Each cannery shall complete the information form and return it to the department by February 10 or, upon the approval of a request under (b) of this section, within 30 days of the date of mailing the form under (d) of this section.

(f) If a cannery does not return a completed information form to the department by April 1 following the year for which a report is requested under (a) of this section, or within 60 days of the approval of a request under (b) of this section, the person required to file the report shall pay a civil penalty of \$5,000 unless it is demonstrated to the department that the failure to file was due to a reasonable cause and not to willful neglect.

History: Eff. 4/8/82, Register 82; am 8/1/82, Register 83

Authority: [AS 43.05.080](#)

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[15 AAC 98.010. Motor vehicles designed for use on a highway](#)

For purposes of [AS 43.98.025](#) , motor vehicles designed for use on a highway do not include off-road vehicles. For purposes of this section, off-road vehicles include dozers, graders, loaders, racing cars, lawn mowers, farm tractors and implements, construction and stevedoring cranes, devices used exclusively upon stationary rails or tracks, and mobile homes.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

[15 AAC 98.020. Return filing requirements](#)

(a) A seller shall file the return required under [AS 43.98.025](#) (d) on a form prescribed by the department. On that form, the seller shall provide identification of the person filing the return, inventory information, and computation of the fee to be remitted.

(b) For a retail sale in which the seller does not have a nexus with the state, the buyer shall complete the form prescribed in (a) of this section and pay the fee imposed by [AS 43.98.025](#) (a).

(c) Subject to 15 AAC [05.310\(h\)](#) , the filing of the return and the remittance of the total fees must be made not later than April 30, July 30, October 30, and January 30, for the calendar quarters ending March 31, June 30, September 30, and December 31,

respectively.

(d) If a seller has multiple business locations, all information shall be combined on one return.

(e) The fee imposed in [AS 43.98.025](#) applies to a sale or service to a related person.

History: Eff. 4/16/2004, Register 170

Authority: [AS 43.05.080](#)

[AS 43.98.025](#)

15 AAC 98.030. Tires on new motor vehicles

For purposes of the fee imposed in [AS 43.98.025](#) , the sale or lease by a dealer of a new motor vehicle is not a retail sale of

- (1) new tires on the vehicle; or
- (2) a single new tire stored on the vehicle as a spare.



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**✚ 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](#)



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**✚ 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](#)



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**⊕ 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](#)



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**⊕ 15 AAC 77.020. Request for extension of time to file return**

⊕ (a) Upon a showing of good cause beyond the control of the requestor, the department will, in its discretion, grant reasonable extensions of time for the filing of the return from the due date, or the automatic extension of time to file due date. The extensions, excluding automatic extensions, must not exceed 90 days in total.

(b) A request for an extension of time to file the return must be in writing, contain a full statement of the reasons supporting the request, and be received by the department no earlier than March 1 after the close of the tax year and no later than 10 calendar days before the date the return is due, including extensions. A person that requests a response by facsimile transmission must provide a facsimile telephone number.

(c) If an extension of time for filing the return is granted, the return must be filed before the expiration of the period of the extension. A return filed after the period of the extension voids all extensions under this section.

(d) If an extension of time for filing the return is denied, the return must be filed by the later of:

- (1) 10 calendar days after the date the notice of denial is sent by facsimile transmission or mailed by the department,
- (2) the March 31 due date, or
- (3) the automatic extension due date.

⊕ **History:** Eff. 4/20/94 Register 130

⊕ **Authority:** [AS 43.77.020](#)

[AS 43.77.070](#)



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✚ 15 AAC 77.025. Requirement to make estimated tax payments

✚ (a) A person that is subject to tax under [AS 43.77](#) shall make payments of the tax estimated to be due for the year. The estimated tax payments shall be made in equal quarterly installments on or before March 31, June 30, September 30, and December 31 of each calendar year for which a tax is due.

(b) A person who fails to make estimated tax payments in equal installments that total at least 90 percent of the person's tax liability for the year, shall pay a penalty computed for each quarter for which a sufficient estimated tax was not paid. The estimated tax penalty is determined by applying the interest rate specified in [AS 43.05.225](#) to the underpayment in each quarter, and runs from the installment payment due date through the payment date or March 31 of the following year, whichever is earlier.

(c) A person is not subject to the estimated tax penalty if the person was subject to tax under [AS 43.77](#) in the previous year, and makes estimated tax payments in equal installments that equal or exceed the liability of the person for tax under [AS 43.77](#) in the previous tax year.

(d) Repealed 11/9/2006.

(e) Repealed 11/9/2006.

(f) A person that was not subject to tax under [AS 43.77](#) in the previous year may calculate the person's required installment for the current year by using the statewide average price for the same species for the previous tax year.

(g) If a person does not become subject to tax under [AS 43.77](#) until after the first installment period of the calendar year, the person

(1) is not required to make quarterly installments until the earliest quarter in which a landing or other taxable activity occurs; and

(2) shall make payments as required under (a) of this section in equal installments over the remaining quarterly periods.

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

✚ **Authority:** [AS 43.77.020](#)

[AS 43.77.070](#)



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