

HOUSE BILL NO. 184

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-SEVENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE PEGGY WILSON

Introduced: 3/9/11

Referred: Community and Regional Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the sharing of tax revenue from the fisheries business tax and**
2 **fishery resource landing tax with municipalities; and providing for an effective date."**

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

4 *** Section 1.** AS 43.75.130(a) is amended to read:

5 (a) **Subject to appropriation by the legislature and to** [EXCEPT AS
6 PROVIDED IN] (d) of this section, the commissioner shall pay

7 (1) to each unified municipality and to each city located in the
8 unorganized borough, **75** [50] percent of the amount of tax revenue collected in the
9 municipality from taxes levied under this chapter;

10 (2) to each city located within a borough, **37.5** [25] percent of the
11 amount of tax revenue collected in the city from taxes levied under this chapter; and

12 (3) to each borough

13 (A) **75** [50] percent of the amount of tax revenue collected in
14 the area of the borough outside cities from taxes levied under this chapter; and

1 (B) 37.5 [25] percent of the amount of tax revenue collected in
 2 cities located within the borough from taxes levied under this chapter.

3 * **Sec. 2.** AS 43.75.130(g) is amended to read:

4 (g) In this section, "tax revenue collected" means the revenue collected by
 5 the department from taxes levied under this chapter on the value of fishery
 6 resources that are either (1) processed in a municipality; or (2) first landed in a
 7 municipality and exported from the state without being processed in the state;
 8 "tax revenue collected" includes the amount credited against taxes under
 9 AS 43.75.018.

10 * **Sec. 3.** AS 43.75.137 is amended to read:

11 **Sec. 43.75.137. Additional refund. Subject to appropriation by the**
 12 **legislature** [TO THE EXTENT THAT APPROPRIATIONS ARE AVAILABLE FOR
 13 THE PURPOSE, AND NOTWITHSTANDING THE REQUIREMENT OF
 14 AS 37.07.080(e) THAT APPROVAL OF THE OFFICE OF MANAGEMENT AND
 15 BUDGET IS REQUIRED], an amount equal to 75 [50] percent of the tax revenue that
 16 is collected under this chapter from fisheries businesses and that is not subject to
 17 division with a municipality under AS 43.75.130 shall be paid by [TRANSMITTED
 18 EACH FISCAL YEAR, WITHOUT THE APPROVAL OF THE OFFICE OF
 19 MANAGEMENT AND BUDGET, BY THE DEPARTMENT TO] the Department of
 20 Commerce, Community, and Economic Development [FOR DISBURSAL] to eligible
 21 municipalities under AS 29.60.450.

22 * **Sec. 4.** AS 43.77.060(a) is amended to read:

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

25 (1) unified municipality and to each city located in the unorganized
 26 borough, 75 [50] percent of the amount of tax revenue collected from taxes levied
 27 under this chapter on the fishery resource landed in the municipality and accounted for
 28 under AS 43.77.050(b);

29 (2) city located within a borough, 37.5 [25] percent of the amount of
 30 the tax revenue collected from taxes levied under this chapter on fishery resources
 31 landed in the city and accounted for under AS 43.77.050(b); and

1 (3) borough

2 (A) 75 [50] percent of the amount of the tax revenue collected
3 from taxes levied under this chapter on fishery resources landed in the area of
4 the borough outside cities and accounted for under AS 43.77.050(b); and

5 (B) 37.5 [25] percent of the amount of the tax revenue collected
6 from taxes levied under this chapter on fishery resources landed in cities
7 located within the borough and accounted for under AS 43.77.050(b).

8 * **Sec. 5.** AS 43.77.060(d) is amended to read:

9 (d) **Subject to appropriation by the legislature** [TO THE EXTENT THAT
10 APPROPRIATIONS ARE AVAILABLE FOR THE PURPOSE, AND
11 NOTWITHSTANDING THE REQUIREMENT OF AS 37.07.080(e) THAT
12 APPROVAL OF THE OFFICE OF MANAGEMENT AND BUDGET IS
13 REQUIRED], an amount equal to 75 [50] percent of the tax revenue that is collected
14 under this chapter and **that** is not subject to division with a municipality under (a) - (c)
15 of this section shall be **paid by** [TRANSMITTED EACH FISCAL YEAR,
16 WITHOUT THE APPROVAL OF THE OFFICE OF MANAGEMENT AND
17 BUDGET, BY THE DEPARTMENT TO] the Department of Commerce, Community,
18 and Economic Development [FOR DISBURSAL] to eligible municipalities under
19 AS 29.60.450.

20 * **Sec. 6.** The uncodified law of the State of Alaska is amended by adding a new section to
21 read:

22 APPLICABILITY. This Act applies to tax revenue collected by the Department of
23 Revenue under AS 43.75 and AS 43.77 for the 2011 tax year and subsequent tax years.

24 * **Sec. 7.** This Act takes effect January 1, 2012.