

NOTICE OF PROPOSED CHANGES TO DEPARTMENT OF REVENUE REGULATIONS
FOR SHELLFISH COMMON PROPERTY FISHERY ASSESSMENT

BRIEF DESCRIPTION

The Alaska Department of Revenue proposes to change regulations to implement the shellfish common property assessment enacted through Chapter 32 SLA 22.

The Alaska Department of Revenue (department) proposes to adopt regulation changes in Title 15, Chapter 116 of the Alaska Administrative Code: 15 AAC 116, Common Property Fishery Assessment and Seafood Marketing Assessment. The proposed amendments primarily concern administration of the shellfish common property assessment enacted through the enactment of Chapter 32 SLA 22 (HB 41, 2022), and include amendments to the following:

- (1) **15 AAC 116.410: Hatchery reporting requirements;**
- (2) **15 AAC 116.415: Common property fishery assessment rate;**
- (3) **15 AAC 116.416: Common property fishery assessment rate for shellfish;**
- (4) **15 AAC 116.420: Liability for common property fishery assessment;**
- (5) **15 AAC 116.425: Annual report and remittance of tax;**
- (6) **15 AAC 116.430: Reporting of bonus or other additional payments.**

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments to: Susan Jakonis, Income & Excise Tax Specialist, Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. Additionally, the Department of Revenue will accept comments by electronic mail at susan.jakonis@alaska.gov, or by facsimile at (907) 269-6644. **Comments must be received not later than 4:30 p.m. on Tuesday, November 21, 2023.**

You may submit written questions relevant to the proposed action to Susan Jakonis by email at susan.jakonis@alaska.gov or by mail at Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. The questions must be received at least 10 days before the end of the public comment period. The department will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and the Tax Division website at <http://www.tax.alaska.gov>.

If you are a person with a disability who needs a special accommodation in order to participate in this process, such as auxiliary aides, services, or special modifications, please contact Susan Jakonis at Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501, susan.jakonis@alaska.gov, or the TDD number (907) 269-8411 by not later than 4:30 p.m., Tuesday, November 14, 2023.

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System, the Tax Division website (<http://www.tax.alaska.gov>), or by contacting Susan Jakonis at susan.jakonis@alaska.gov or (907) 269-0082.

After the public comment period ends, the department will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. **You should comment during the time allowed if your interests could be affected.** Written comments received are public records and are subject to public inspection.

Statutory Authority: AS 43.05.080.

Statutes Being Implemented, Interpreted, or Made Specific: AS 16.10.455 and AS 16.12.090.

Fiscal Information: The proposed regulation changes are not expected to require an increased appropriation.

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list server to receive email notification of any proposed action, you may do so at <http://list.state.ak.us>. Simply scroll down to the links beginning with "tax-".

Individuals can also sign up to receive automated notifications of all State of Alaska notices, including public notice for regulations changes, by subscribing to the Alaska Online Public Notice System: <https://aws.state.ak.us/OnlinePublicNotices/Default.aspx>.

October 17, 2023
Anchorage, Alaska

Brandon S. Spanos
Acting Director, Tax Division
(907) 269-1033