



Southeast Alaska Fishermen's Alliance

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Board of Fish Members,

RE: Fishery Business Tax

In public testimony questions were asked about the Fishery Business Tax also referred to as the raw fish tax. This tax is based on the price of the raw resource paid to the fishermen. The tax is based on whether the fishery is "established" or "developing". Established rates are 5% for floating facilities, 4.5% for Salmon Canneries and 3% for shore based facilities and 3% for developing resources from Floating facilities and 1% for shore-based developing resources.

The tax is shared between the State of Alaska General fund and 50% to the community or borough where the processing took place. If an incorporated city is within an organized borough, the Division divides the 50% shareable amount equally between the borough and the incorporated city.

The next page provides a four-year snapshot of the SE communities that received raw fish tax.

A brief history of the fish tax.

US Congress adopted a "salmon case" tax in 1899 to fund fisheries related activities in pre-territory days. In 1913, the First Territorial Legislature adopted the "salmon pack" tax which applied to salmon canneries based on canned salmon (\$0.07 per case) and the "cold storage" tax which applied to other fisheries and was based on business receipts. In 1949, the territorial legislature restructured the fisheries business tax to be based on value of the fisheries rather than volumes. The Fishery Business Tax was the first tax implemented in the state. In 1962, the legislature adopted provisions for sharing taxes (10%) and was amended to the 50% in 1981 and the current tax rate structure was adopted in 1979.¹

The raw fish tax shared with the communities is a key component of many of their budgets.

Sincerely,

Kathy Hansen
Executive Director

¹ <https://tax.alaska.gov/programs/programs/reports/Historical.aspx?60633>

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FISHERIES BUSINESS TAX				
	FY 2024	FY2023	FY2022	FY2021
MUNICIPALITY				
Juneau	\$ 96,078.00	\$ 88,203.00	\$ 111,030.00	\$ 126,871.00
Sitka	\$ 872,109.00	\$ 1,425,961.00	\$ 1,399,342.00	\$ 1,188,722.00
Wrangell	\$ 121,016.00	\$ 54,023.00	\$ 119,611.00	\$ 284,469.00
BOROUGH				
Haines	\$ 47,699.00	\$ 86,803.00	\$ 60,511.00	\$ 226,890.00
Ketchikan Gateway	\$ 432,834.00	\$ 516,536.00	\$ 563,050.00	\$ 330,588.00
Petersburg	\$ 690,755.00	\$ 952,271.00	\$ 944,990.00	\$ 853,081.00
Yakutat	\$ 207,814.00	\$ 222,895.00	\$ 272,102.00	\$ 218,066.00
CITY				
Coffman Cove	\$ 426.00		\$ 235.00	\$ 1,137.00
Craig	\$ 169,323.00	\$ 349,290.00	\$ 228,221.00	\$ 144,432.00
Gustavus	\$ 557.00	\$ 244.00	\$ 485.00	\$ 341.00
Hoonah	\$ 63,313.00	\$ 81,150.00	\$ 57,329.00	\$ 56,450.00
Hydaburg	\$ 344.00	\$ -	\$ 820.00	\$ 765.00
Kasaan	\$ -	\$ -	\$ -	\$ 220.00
Ketchikan	\$ 241,073.00	\$ 316,157.00	\$ 397,286.00	\$ 331,618.00
Klawock	\$ 1,439.00	\$ 1,031.00	\$ 1,993.00	\$ 1,639.00
Pelican	\$ 24,288.00	\$ 37,100.00	\$ 35,136.00	\$ 22,579.00
Port Alexander	\$ 347.00	\$ -	\$ -	\$ 90.00
Thorne Bay	\$ -	\$ -	\$ -	\$ 9.00
SE TOTAL	\$ 2,969,415.00	\$ 4,131,664.00	\$ 4,192,141.00	\$ 3,787,967.00
STATEWIDE TOTAL	\$ 16,176,290.00	\$ 25,879,963.00	\$ 25,968,329.00	\$ 24,780,648.00

Data from: Shared Taxes and Fess FY 2024 Annual Report, Table 6 page 15-16