

Title 17 Fish Tax Proposed Changes

1. Reduce the fish tax to 2.5%
2. Reduce the fish tax to the annual break-even point based on historical averages 3.9%
3. Eliminate the fish tax completely
4. Eliminate the fish tax for elders (55 and older).
5. Eliminate due date for fish tax and /or permit

1. Reduce Fish Tax to 2.5%:

17.07.03 Tax on Fish Sold Commercially

a) Fish Tax. There shall be a tax, called the Tribal Fish and Shellfish Tax, imposed on each sale of fish and shellfish by anyone exercising commercial fishing rights under the authority of this Code. The tax shall be measured by the gross sale price of each sale of fish or shellfish multiplied by the rates for fish and shellfish as follows:

- i) Salmon: **Two and a half (2.5)** percent
- ii) Shellfish: **Two and a half (2.5)** percent

The tribal tax season runs from April 1 of the previous year through March 31 of the current year.

2. Reduce Fish Tax to 3.9%:

17.07.03 Tax on Fish Sold Commercially

a) Fish Tax. There shall be a tax, called the Tribal Fish and Shellfish Tax, imposed on each sale of fish and shellfish by anyone exercising commercial fishing rights under the authority of this Code. The tax shall be measured by the gross sale price of each sale of fish or shellfish multiplied by the rates for fish and shellfish as follows:

- i) Salmon: **Three point nine (3.9)** percent
- ii) Shellfish: **Three point nine (3.9)** percent

The tribal tax season runs from April 1 of the previous year through March 31 of the current year.

3. Eliminate Fish Tax:

17.07.03 Tax on Fish Sold Commercially

- a) Fish Tax. There shall be **no** tax imposed on each sale of fish and shellfish by anyone exercising commercial fishing rights under the authority of this Code.

4. Eliminate Fish Tax for Elders:

(New Section)

17.07.04 Exemption of Elders from Fish Tax

Elders (defined as age 55 or older by April 1 of the current year) shall be exempt from fish taxes.

NOTE: If this becomes law, a fisherman could potentially take out an elder as a deck hand and have the elder sell all the product, and then it would be tax free. Currently, PGST does not have the fish ticket database/program to track all information and attach to each fish ticket.

5. Eliminating due date:

17.03.04 Commercial Fishing and Shellfish Harvesting

- b) Commercial Fishing Permit. Any person who harvests shellfish or finfish commercially or who fishes with a net of any kind for any purpose shall obtain an annual tribal Commercial Fishing Permit, which may be in the form of a sticker which shall be attached to the fisherman's Tribal Fishing Identification Card. All such permits shall be non-transferable and shall expire on June 30 of each year. **Tribal Council may set a new date each year for permits to expire. If Tribal Council does not set a date by March 31 of the current year, the expiration date for permits shall default to June 30.**

- c) Fish Tax and Fines to be Paid Prior to Issuance of Permits. No Commercial Fishing Permit shall be issued for a given year unless and until the fisherman has paid all tribal fish taxes due and all tribal fines for fishing violations levied during the previous seasons and provided that there is no tribal court order prohibiting the issuance of the permit.

17.07.03 Tax on Fish Sold Commercially

- d) Fisherman Liable for Payment of Tax. If a fish buyer does not withhold the Tribal Fish and Shellfish Tax at the time of sale or if a tribal fisherman sells to a buyer to whom the sale of fish and shellfish has been prohibited pursuant to sections 17.07.03(e) and 17.07.04, the tribal fisherman remains liable for payment of the tax to the tribe. The Fisheries Manager, or his delegate, shall regularly compute the amount of tax owed by each tribal fisherman and shall notify each fisherman in writing of the amount of tax due from him or her.

NOTE: Fishing permits need to be issued each year for tracking purposes. The yearly date for sticker renewal is important. If someone has a suspended fishing license, and there is no renewal process, there's no way to stop them from fishing.