# DCCED Shared Fisheries Business Tax Program FY 25 Short-Form Application For FMA:



## APPLICATION MUST BE SUBMITTED TO DCCED NO LATER THAN FEBRUARY 15, 2025

State of Alaska Michael J. Dunleavy, Governor

Department of Commerce, Community, and Economic Development Julie Sande, Commissioner

Division of Community and Regional Affairs Sandra Moller, Director

**FY 25 SHARED FISHERIES BUSINESS** 

#### TAX PROGRAM DESCRIPTION

The purpose of the Shared Fisheries Business Tax Program is to provide for an annual sharing of fish tax collected outside municipal boundaries to municipalities that can demonstrate they suffered significant effects from fisheries business activities. This program is administered separately from the state fish tax sharing program administered by the Department of Revenue which shares fish tax revenues collected inside municipal boundaries.

#### **Program Eligibility**

To be eligible for an allocation under this program, applicants must:

- 1. Be a municipality (city or borough); and
- 2. Demonstrate the municipality suffered significant effects as a result of fisheries business activity that occurred within its respective fisheries management area(s).

#### **Program Funding**

The funding available for the program this year is equal to half the amount of state fisheries business tax revenues collected outside of municipal boundaries during calendar year 2023.

Program funding is allocated in two stages:

**1st Stage:** Nineteen Fisheries Management Areas (FMAs) were established using existing commercial fishing area boundaries. The available funding is allocated among these 19 FMAs based on the pounds of fish and shellfish processed in the whole state during the 2023 calendar year. For example, if an area processed 10% of all the fish and shellfish processed in the whole state during 2023, then that area would receive 10% of the funding available for the program this year. These allocations are calculated based on Fisheries Business Tax Return information for calendar year 2023.

**2nd Stage:** If the total funding available for a Fisheries Management Area (FMA) is less than the long-form threshold value (the value determined by multiplying the number of municipalities in an area by \$4,000), then one half of the allocation is divided equally among the eligible applicants in that area. The other half of the area allocation is distributed among the eligible applicants proportionate to the populations of all the eligible applicants in the area. This is known as the short-form method\*.

*	Because your	· municipality	is located <sup>.</sup>	within a	Fisheries .	Management	Area v	vith a toi	tal allocation	less than
the	e long-form t	hreshold value	, you have	been pro	ovided a S	hort-Form Ap	oplicati	ion.		

## FY 25 SHARED FISHERIES BUSINESS TAX PROGRAM DESCRIPTION

**Short-Form Application Method:** In order to receive funding under the Short-Form Application Method, an applicant must have suffered significant effects during the program base year from fisheries business activities that occurred within its respective fisheries management area(s).

**Some important definitions:** The Shared Fisheries Business Tax Program provides for a sharing of State Fisheries Business Tax with municipalities that can demonstrate they suffered *significant effects* during the *program base year* from *fisheries business activity* in their respective fisheries management area.

For the purposes of this program, "fisheries business activity" means:

- activity related to fishing, including but not limited to the catching and sale of fisheries resources;
- activity related to commercial vessel, moorage, and gear maintenance;
- activity related to preparing fisheries resources for transportation; and,
- activity related to processing fisheries resources for sale by freezing, icing, cooking, salting, or other method and includes but is not limited to canneries, cold storages, freezer ships, and processing plants.

#### And, "significant effects" means:

- municipal expenditures during the program base year demonstrated by the municipality to the department to be reasonable and necessary that are the result of fisheries business activities on the municipality's:
  - population;
  - employment;
  - finances;
  - air and water quality;
  - fish and wildlife habitats; and,
  - ability to provide essential public services, including health care, public safety, education, transportation, marine garbage collection and disposal, solid waste disposal, utilities, and government administration.

#### And, "program base year" means:

• calendar year 2023.

#### FY 25 SHARED FISHERIES BUSINESS TAX PROGRAM

#### SHORT-FORM APPLICATION

#### For

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Name of Municipality:		
Mailing Address:		
Contact Person:		
Title:		
Email Address:		
Phone Number:		

FMA

Return with attached resolution:

E-mail
<a href="mailto:caa@alaska.gov">caa@alaska.gov</a>
Subject Line
"Municipality Name, FY25, SFBT"

Or

Mail
State of Alaska DCCED
Shared Fisheries Business Tax Program
550 W 7<sup>th</sup> Ave Ste 1650
Anchorage, Alaska 99501

## FY 25 Shared Fisheries Business Tax Program Short Form Method Resolution

(City of	Borough)
	ss Project, Including Potential Litigation Support
RESOLUTION	N NO
A RESOLUTION CERTIFYING THAT THE MUNIDURING THE PROGRAM BASE YEAR FROCCURRED WITHIN THE FMA :	
Business Tax Program, the municipality must demonst	cipality to participate in the FY 25 Shared Fisheries rate to the Department of Commerce, Community, and ed significant effects during calendar year 2025 from
	ty may demonstrate that it suffered significant effects ctivities that occurred within that fisheries management
WHEREAS, The	is located within a fisheries management
area with an allocation less than the long-form thresho	
<b>WHEREAS,</b> 3 AAC 134.120 provides that this reso requirements under the FY 25 Shared Fisheries Busines	lution satisfies the Short-Form Application resolution ss Tax Program;
NOW THEREFORE BE IT RESOLVED TH	(Governing Rody)
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