

# **PROGRAM 1 – SALMON ENHANCEMENT TAX**

## **DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT**

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### **I. PROGRAM OBJECTIVES**

The salmon enhancement tax collected by the Department of Revenue and deposited into the general fund may be appropriated by the legislature to the Department of Commerce, Community, and Economic Development for financing to qualified regional aquaculture associations under AS 43.76.025. Administration of the funds is accomplished through the review of annual budgets submitted by the regional associations per 3 AAC 89 (Fisheries Enhancement Tax Appropriations).

### **II. PROGRAM PROCEDURES**

Qualified regional aquaculture associations must comply with 3 AAC 89 in order to receive funds appropriated under AS 43.76.025(c).

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

There are no special compliance requirements or suggested audit procedures for this program.