

# 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 43.76.001 - 43.76.028. Administration of the funds is accomplished through the review of the Department of Revenue's records pertaining to the taxes collected per AS 43.76.025(c).

### II. PROGRAM PROCEDURES

Qualified regional associations must comply with 3 AAC 89.010 – 3 AAC 89.130 in order to receive funds appropriated under AS 43.76.025(c).

### III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

#### A. **TYPES OF SERVICES ALLOWED OR UNALLOWED -**

**Compliance Requirement:** A qualified regional aquaculture association that receives state financial assistance under this section shall use the funds to support projects and services in accordance with AS 43.76.001 - 43.76.028, 3 AAC 89.010 – 3 AAC 89.130.

**Suggested Audit Procedures:** Review the financial records and supporting documentation to determine if the funds were expended in accordance with AS 43.76.001 - 43.76.028, 3 AAC 89.010 – 3 AAC 89.130, and the recipient's application.

**B. ELIGIBILITY -** The auditor is not expected to test for recipient eligibility.

**C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS –** There is no matching, level of effort, or earmarking requirements.

**D. REPORTING REQUIREMENTS –** Reports shall be submitted in accordance with the reporting requirements identified in 3 AAC 89.010 – 3 AAC 89.130.

**E. SPECIAL TESTS AND PROVISIONS –** None.