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To: [John Stone](#);
Subject: Web Form Mail:port development fee question
Date: Friday, July 23, 2010 10:30:35 AM

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Message:

Hello, Governor Parnell recently signed legislation that made changes to the Alaska Commercial Passenger Vessel Excise Tax (AS 43.52), commonly referred to as the cruise ship head tax . One significant change is a reduction to the tax by the tax amounts paid to Juneau and Ketchikan (see below AS 53.52.255.). My understanding is the 05 CBJAC 15.100 "marine passenger fee" and "port development fee" are combined to arrive at the tax reduction amount. Does the "port development fee" vary for cruise ship passengers? My interpretation is the fee is either \$0.18 or \$2.18. The goal is to ensure that the tax reduction amounts are accurate. Thanks for your assistance. Sec. 43.52.255. Tax reduction for local levies. The tax imposed on a passenger by AS 43.52.200 - 43.52.295 shall be reduced by the total amount of a tax on the passenger traveling on a commercial passenger vessel that is imposed and collected by a home rule or general law municipality under a law enacted before December 17, 2007. 05 CBJAC 15.100 Other CBJ fees billed by docks and harbors department. (a) Marine passenger fee. The CBJ Docks and Harbors Department assesses a marine passenger fee in accordance with CBJ Ordinance 69.20. The marine passenger fee is currently \$5.00 per arriving passenger. The fee is assessed to certain passenger vessels entering into any port within the City and Borough of Juneau. Fee proceeds are deposited into the general fund of the CBJ. (b) Port development fee. The CBJ Docks and Harbors Department assesses a port development fee in accordance with CBJ Resolution Serial No. 2163. The port development fee is currently \$0.18 per arriving passenger for certain passenger vessels calling at the Port of Juneau and an additional \$2.00 per arriving passenger for vessels calling at a City and Borough of Juneau facility. Fee proceeds are deposited into a fund that is used to finance the cost of certain capital improvement and planning efforts related to large passenger vessels. Jonathan Page - Tax Auditor III Excise Audit Unit (907) 269-1023 Any guidance provided by this email is not a binding legal opinion, binding ruling or binding interpretation that may be relied upon, but merely guidance concerning existing statutes and regulations. The statutes and regulations control. There may be other facts and circumstances or undisclosed facts and information that would have changed any guidance that may be provided if we were aware of it. SECURITY NOTICE: The state cannot guarantee the security of emails sent to or from a state employee outside the state email system. If you do not want to communicate with the Department of Revenue Tax Division via email, please contact the Tax Division in Anchorage at (907) 269-6620 or in Juneau at (907) 465-2320. CONFIDENTIALITY NOTICE: This email message including any attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, or disclosure is prohibited.

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