

Sec. 06.20.030. Fees and charges.

a) Investigation expenses incurred by the department in processing an application for licensure shall be charged to and paid by the applicant under AS 06.01.010. At the time of submitting the application to the commissioner, the applicant shall pay to the department \$1,000 in partial payment of those investigation expenses incurred by the department.

(b) An applicant shall pay to the department at the time of submitting an application a sum, in addition to that specified in (a) of this section, of \$500 for a single office license, or \$2,000 for a multiple office license as an annual license fee for a period terminating on the last day of the current calendar year.

(c) The license fee required by this section is in place of the fee under AS 43.70 (Alaska Business License Act).

Sec. 43.50.330. Returns.

(a) On or before the last day of each calendar month, a licensee shall file a return with the department. The return must state the number or amount of tobacco products sold by the licensee during the preceding calendar month, the selling price of the tobacco products, and the amount of tax imposed on the tobacco products.

(b) The licensee shall remit with the return the tax due under AS 43.50.300 for the month covered by the return, after deducting four-tenths of one percent of the tax due, which the licensee shall retain to cover the expense of accounting and filing the return.

Sec. 43.50.540. Purchase of and payment for stamps.

a) A licensee shall apply to the department or a financial institution authorized under AS 43.50.530 (b) to purchase stamps required by AS 43.50.500 - 43.50.700.

(b) A licensee may authorize an agent or designee to purchase stamps for the licensee at a location where stamps are sold. The licensee's authorization of an agent or designee must be in writing and must be signed by the licensee. The licensee shall provide a copy of the authorization to the department. The authorization continues in effect until the department receives the licensee's written notice of revocation of the authorization.

(c) Except as otherwise provided in this subsection, each stamp shall be sold to a licensee at its denominated value less the discount provided in this subsection. The discount under this subsection is provided as compensation for affixing stamps to packages as required by AS 43.50.500 - 43.50.700. The department may reduce or eliminate the discount to a licensee under this subsection if the licensee fails to meet the requirements of AS 43.50.500 - 43.50.700. The discount under this subsection is equal to the sum of the amounts calculated using the following percentages of denominated value of stamps purchased by a licensee under this section in a calendar year:

(1) \$1,000,000 or less, three percent;

(2) the amount that is more than \$1,000,000 but not more than

\$2,000,000, two percent;

(3) the amount that is over \$2,000,000, zero percent.

(d) Payment for stamps shall be made at the time of purchase, except that the department may permit a licensee to defer payments as provided in AS 43.50.550.

(e) The licensee or the licensee's agent or designee must obtain the stamps in person from the department or a financial institution authorized to sell stamps under AS 43.50.530(b). Alternatively, the licensee may request in writing that the stamps be shipped or transported in a manner specified by the licensee that is acceptable to the department. The department may accept only United States mail or common or private carrier as a shipping or transportation method.

(f) Title to the stamps passes immediately to the licensee at the time the stamps are obtained in person or, if the stamps are shipped or transported, at the time the stamps are placed in the United States mail or received by the common or private carrier. The licensee bears all costs associated with shipping or transporting the stamps. The department may replace stamps lost or damaged in transit if the licensee provides proof acceptable to the department verifying that the loss or damage occurred while the stamps were in the possession of the shipping company and the shipping company substantiates the loss or damage. Damaged stamps must be returned to the department before the department may replace them.

(g) Loss, destruction, or theft of stamps does not absolve the licensee of its obligation to make payment for the stamps, including payment on a deferred-payment basis under AS 43.50.550.

(h) For purposes of the discount provided in (c) of this section, "stamps purchased by a licensee" includes stamps purchased by affiliated licensees.