

CHAPTER 91

AN ACT

Relating to the district magistrates court; amending Ch. 184, SLA 1959; and providing for an effective date.

(S.S.S.B. 78)

Be it enacted by the Legislature of the State of Alaska:

Section 1. Sec. 8, Ch. 184, SLA 1959 is amended by the addition of Subsec. (4) to read:

(4) When the claim for relief so requests and does not exceed \$500.00 exclusive of costs, interest and attorneys fees, the district magistrate or deputy magistrate shall hear the action as a small claim unless important or unusual points of law are involved. The supreme court shall prescribe the procedural rules and standard forms to assure simplicity and the expeditious handling of small claims.

Sec. 2. Subsecs. (1), (2) and (3), Sec.

19, Ch. 184, SLA 1959 are amended to read:

(1) For the recovery of money or damages only when the amount claimed exclusive of costs, interest and attorneys fees does not exceed \$500.00;

(2) For the recovery of specific personal property, when the value of the property claimed and the damages for the detention do not exceed five hundred (\$500.00) dollars;

(3) For the recovery of any penalty or forfeiture, whether given by statute or arising out of contract, not exceeding five hundred (\$500.00) dollars;

Sec. 3. This Act takes effect on May 1, 1961.

Approved April 14, 1961

CHAPTER 92

AN ACT

Relating to the relief of tax liability incurred under the Cigarette Tax Act; and providing for an effective date.

(S.B. 128)

Be it enacted by the Legislature of the State of Alaska:

Section 1. The purpose of this Act is to relieve the tax liability of a class of vendors of tobacco products who the legislature has determined have in good faith attempted to comply with the Cigarette Tax Act, but who have been over a period of approximately three years misinformed by the state as to their liability and who have as a result not collected any cigarette tax from the retailer of ultimate consumer of cigarettes purchased on military reservations. The legislature determines that this tax relief is necessitated by the gross inequity created by

the state in giving misinformation regarding tax liability, and that this relief is given to this class of taxpayers in the best interest of the state.

Sec. 2. Vendors of tobacco products are relieved of any tax liability, including penalties and interest, incurred under Ch. 187, SLA 1955, before December 1, 1960, for cigarettes acquired for sale or resale through vending machines on military reservations when the tax was not included in the retail sales price.

Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Approved April 14, 1961