

*Original*

IN THE HOUSE

BY MR. RUTHERFORD

HOUSE BILL NO. 73

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA  
TWENTY-FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the sale of Intoxi-  
cating Liquors; and, amending Section  
35-4-32, as amended by Chapter 70, Ses-  
sion Laws of Alaska 1951, ~~and, declaring~~  
~~an emergency.~~"

BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

Section 1. That Sec. 35-4-32 ACLA 1949 as last amended by  
Chapter 70, Session Laws of Alaska 1951, is hereby amended to  
read as follows:

Sec. 35-4-32. MONTHLY STATEMENT AS TO LIQUORS SOLD;  
QUARTERLY PAYMENTS: PENALTY AND INTEREST. Each such brewer,  
distiller, bottler, jobber, wholesaler, manufacturer or other  
consignor shall on the first day of each calendar month mail,  
postage prepaid, to the Territorial Tax Commissioner at  
Juneau, Alaska, a statement containing a true account of the  
total number of gallons, including fractional gallons, to-  
gether with the respective names and Alaskan addresses of,  
and itemized as to the respective gallonage of each such  
kind of liquor sold to, or consigned to, the respective  
buyers or consignees thereof which such brewer, distiller,  
bottler, jobber, wholesaler or manufacturer sold or con-  
signed to retailers or other buyers in Alaska during the im-  
mediately preceding calendar month, and shall pay quarterly  
to the Territorial Tax Commissioner, all taxes, computed at

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1 the foregoing or the then prevailing rates, on the respective  
2 total quantities of such respective classes of liquor so sold  
3 or consigned to Alaskan buyers or others during the immedi-  
4 ately preceding three calendar months. The quarterly return  
5 shall be filed and the tax paid within thirty (30) days after  
6 the last day of the third month of each quarter.

7 Provided, However, That each such brewer, distiller,  
8 bottler, jobber, wholesaler, manufacturer or other consignor  
9 shall be entitled to a credit for any and all excise taxes  
10 paid on such alcoholic beverages as may have been sold and  
11 delivered to any <sup>U.S. Government operated vessel</sup> (ship) for ship stores, <sup>ship stores</sup> and to any post ex-  
12 change, officers club, non-commissioned officers club, or any  
13 club maintained for enlisted personnel, and to any and all  
14 other authorized beverage dispensers on any military, naval,  
15 air force or Governmental reservation within the Territory of  
16 Alaska upon furnishing proof in the form of signed and certi-  
17 fied invoices evidencing such sales to such military, naval,  
18 air force or governmental liquor dispensary. Upon receipt,  
19 by the Territorial Tax Commissioner, of the monthly statement  
20 hereinabove provided for, said Commissioner shall promptly  
21 allow a credit to the account of, and issue a notice showing  
22 the amount of credit allowed to, such brewer, distiller,  
23 bottler, jobber, wholesaler, manufacturer or other consignor  
24 for that portion of the excise taxes which shall have been  
25 paid on sales made to any <sup>U.S. Government operated vessel</sup> (ship) for ship stores, <sup>ship stores</sup> and to any  
26 post exchange, officers club, non-commissioned officers  
27 club, or to any other club maintained for enlisted personnel,  
28 and to any and all authorized military, naval, air force or  
29 governmental dispensaries, as evidenced by properly signed

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31 H.B. No. 77 <sup>repealed</sup>

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1 and certified invoices proving such sales. The amount of  
2 credit allowed on sales made to <sup>any U.S. Government vessel</sup> (ships) for ship stores, <sup>ships</sup> or to  
3 any post exchange, officers club, non-commissioned officers  
4 club, or any club maintained for enlisted personnel and to  
5 military, naval, air force or governmental liquor dispen-  
6 saries in the Territory of Alaska shall be applied only  
7 against the excise taxes becoming due the Territory of Alaska  
8 from said brewer, distiller, bottler, jobber, wholesaler,  
9 manufacturer or other consignor because of sales of intoxi-  
10 cating liquors made from and after the effective date of  
11 this act. In order to obtain the excise tax credit herein  
12 provided for, the claimant shall, in making the monthly state-  
13 ment required by law, certify as to the truthfulness of the  
14 invoice and quantities upon which such claim to said credit  
15 is based. Provided, however, that no credit shall be claimed  
16 or allowed on account of sales made to civilian clubs or  
17 stores located on military, naval, airforce or governmental  
18 reservations.

19 In the case of any failure to make and file a return  
20 and remit the tax within the time prescribed by law or pre-  
21 scribed by the Tax Commissioner in pursuance of law, unless  
22 such failure is due to reasonable cause and not due to wilful  
23 neglect, there shall be added to the tax, 5 percent if the  
24 failure is for not more than 30 days, with an additional 5  
25 percent for each additional 30 days or fraction thereof  
26 during which such failure continues, not exceeding 25% in  
27 the aggregate. The amount so added to any tax shall be col-  
28 lected at the same time and in the same manner and as a part  
29 of the tax unless the tax has been paid before the discovery

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of the neglect, in which case the amount so added should be collected in the same manner as the tax; Provided, that in all cases of delinquency the legal rate of interest shall be assessed.

~~Section 2. An emergency is hereby declared to exist and this act shall be in full force and effect for and after the date of its passage and approval.~~

*copy*

*Passed 2/24/53*