

*Original*

1 IN THE HOUSE

BY MR. WILBUR

2 HOUSE BILL NO. 120

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to amend Section 48-5-2 AOLA 1949,  
7 as amended by Ch. 80, SLA 1951, pertaining  
8 to the Motor Fuel Oil Tax."

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

10 Section 1. Section 48-5-2 AOLA 1949, as amended by Ch. 80  
11 SLA 1951, is hereby amended to read as follows:

12 Section 48-5-2. Tax levy on transfers or consumption  
13 of motor fuel: Deposit and expenditure of monies collected:  
14 Collection at time of sale: Remission to Tax Commissioner:  
15 Statement.

16 (a) There is hereby levied a tax of two cents (2¢)  
17 per gallon on all motor fuel sold and delivered, or  
18 otherwise transferred, within the Territory of Alaska (.)  
19 which tax shall be covered into a special fund to be  
20 used as hereinafter provided in paragraph (e).

21 (b) There is hereby levied a tax of two cents (2¢)  
22 per gallon on all motor fuel consumed by any user as  
23 above set forth which tax shall be covered into a  
24 special fund to be used as hereinafter provided in para-  
25 graph (e).

26 (c) There is hereby levied, in addition to the  
27 taxes specified in either (a) or (b) above, a tax of one  
28 cent (1¢) per gallon on all aviation motor fuel sold to  
29 or consumed in aircraft in Alaska, which tax shall be

1 covered into a special fund to be used as hereinafter  
2 provided in paragraph (f).

3 (d) There is hereby levied, in addition to the  
4 taxes specified in either (a) or (b) above, a tax of two  
5 cents (2¢) per gallon on all motor fuel to be used or  
6 consumed in any motor vehicle using any highway, road,  
7 trail, lane or street in the Territory, which tax shall  
8 be covered into a special fund to be used as hereinafter  
9 provided in paragraph (g).

10 ((C)) (e) The monies herein collected under (THE  
11 PROVISIONS OF THIS ACT) paragraphs (a) and (b) of this  
12 Section shall be covered into a special fund in the  
13 Territorial Treasury to be known as "Roads, Airfields,  
14 Water and Harbor Facilities Fund", and shall be expended by  
15 the Highway Engineer as nearly as practicable among the  
16 four Judicial Divisions, and be expended for roads, air-  
17 fields, water, and harbor facilities. Every dealer or other  
18 person, firm or corporation not usually engaged in the  
19 business of selling motor fuel, who makes a sale or sales  
20 of motor fuel in Alaska shall collect the tax herein levied  
21 at the time of sale, and remit the total tax collected  
22 during each calendar quarter of each year to the Tax  
23 Commissioner between the first and twentieth days of the  
24 ensuing January, April, July and October, as the case may  
25 be; and every user as above defined shall likewise remit  
26 the tax accrued on motor fuel actually used by him during  
27 each quarter, and at the time such remittances are made,  
28 each dealer or user as herein defined, shall submit a  
29 statement to the Tax Commissioner showing all motor fuel

1 which he has distributed or used, as the case may be,  
2 during the immediately preceding quarter.

3 (f) The monies herein collected under paragraph (c)  
4 above shall be covered into a special fund in the Terri-  
5 torial Treasury to be known as the "Aeronautics Fund" and  
6 shall be expended by the Commission under the Alaska  
7 Aeronautics Act (Ch. 124 SLA 1949) for the purposes speci-  
8 fied in said act.

9 (g) The monies herein collected under paragraph (d)  
10 above shall be covered into a special fund in the Terri-  
11 torial Treasury to be known as the "Road Fund" and shall  
12 be allotted to the judicial division where collected and  
13 shall, as nearly as is practicable, be expended by the  
14 Highway Engineer for the construction and maintenance of  
15 highways and roads in such division.

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

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cases of delinquency the legal rate or interest shall be assessed.

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