

Original

IN THE HOUSE

BY MR. BOARDMAN

HOUSE BILL NO. 163

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

TWENTY-FIRST SESSION

A BILL

For an Act entitled: "An Act to amend Section 35-4-33 ACLA 1949, as amended by Chapter 70, Session Laws of Alaska 1951, relating to surety bonds for payment of intoxicating liquor, malt beverage and wine taxes."

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

Section 1. Section 35-4-33 ACLA 1949, as amended by Chapter 70, Session Laws of Alaska 1951, is amended to read as follows:

Sec. 35-4-33. LIABILITY AND BOND FOR PAYMENT OF TAXES: LIEN FOR TAXES: ENFORCEMENT BY SEIZURE AND SALE: FAILURE TO FILE RETURNS, TO OBTAIN A LICENSE, SUBMIT INFORMATION OR PAY THE TAX: PERJURY: FRAUD.

(1) Each brewer, distiller, bottler, jobber, wholesaler or manufacturer shall be primarily liable for the payment of said excise taxes on such liquors so sold, and all said brewers, distillers, bottlers, jobbers, wholesalers, or manufacturers except those whose principal place of business is in the Territory of Alaska shall furnish a good and sufficient surety bond in the amount of Twenty-five Thousand (\$25,000.00) Dollars payable to the Tax Commissioner and approved by the Attorney General, and failure of any wholesaler to pay the tax to the Territory of Alaska shall forfeit the bond and its license shall be

1 revoked. Upon receipt of the bond and its subsequent
2 approval, the Tax Commissioner shall issue a license
3 certificate authorizing the brewer, distiller, bottler,
4 jobber, wholesaler or manufacturer, liable for the payment
5 of the tax, to sell intoxicating liquors (TO) in the
6 Territory of Alaska or to consign shipments of same into
7 the Territory of Alaska and it shall be unlawful for any
8 such brewer, distiller, bottler, jobber, wholesaler or
9 manufacturer to sell intoxicating liquors in the Territory
10 of Alaska or to consign shipments of same into the
11 Territory of Alaska without first furnishing the required
12 bond and obtaining the license certificate from the Tax
13 Commissioner. Provided, however, that the license
14 certificate shall not be taken as permission to sell
15 intoxicating liquors in the Territory of Alaska or to
16 consign same into the Territory of Alaska without having
17 complied with the other requirements of the laws of the
18 Territory of Alaska or of the United States. The retailer
19 or buyer shall be secondarily liable for such taxes on such
20 of said liquors as are sold to such retailer or buyer, and
21 the Territory of Alaska is also hereby given a lien upon,
22 and is hereby authorized and empowered to seize, confiscate
23 and sell, for the satisfaction of the payment of such
24 taxes and of all costs incurred in such proceedings, all
25 such liquors wheresoever and in whomsoever's possession
26 found, and, if unfound or not identifiable, to so seize,
27 confiscate and sell an equal quantity of like kind of such
28 liquor found in the possession of the retailer or other
29 buyer to whom such liquors were sold and on which such

1 taxes were not paid.

2 (2) Any person required under this Act to pay excise
3 tax, or required to make a return, keep or display any
4 records, or supply any information, for the purposes of the
5 computation, assessment or collection of excise tax imposed
6 by this Act, who wilfully fails to obtain such license
7 certificate, pay the excise tax, make such return, keep or
8 display such records, or supply such information, at the
9 time or times required by law or regulations, shall, in
10 addition to other penalties provided by law, be guilty of
11 a misdemeanor, and, upon conviction thereof, be fined not
12 more than \$1,000.00, or imprisoned for not less than one
13 year, or both, together with the cost of prosecution.

14 (3) Any person who wilfully makes and subscribes a
15 return which he does not believe to be true and correct as
16 to every material matter shall be guilty of a felony, and,
17 upon conviction thereof, shall be subject to the penalties
18 prescribed for perjury under the laws of the Territory of
19 Alaska.

20 The term "person" as used in this section includes an
21 officer, agent or employee of a corporation or a member,
22 agent or employee of a partnership, who, as such officer,
23 agent, employee or member, is under duty to perform the
24 act in respect of which the violation occurs.

25 (4) If any part of any deficiency in the tax is due
26 to fraud with intent to evade tax, then 50 percent of the
27 total amount of the deficiency (in addition to such
28 deficiency) shall be assessed and collected.

29 *Passed 2/14/53*