

1 IN THE SENATE

BY COMMITTEE ON EDUCATION  
BY REQUEST

2 SENATE BILL NO. 22

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to permit proceeds from the  
7 tobacco tax to be used for costs of  
8 insurance on school buildings; amending  
9 Section 4 of Chapter 42, Session Laws of  
10 Alaska 1949, as amended by Chapter 81,  
11 Session Laws of Alaska 1951; and  
12 declaring an emergency."

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

14 Section 1. Section 4 of Chapter 42, Session Laws of Alaska  
15 1949, as amended by Chapter 81, Session Laws of Alaska 1951, is  
16 amended to read as follows:

17 Section 4. TAX: WHEN AND HOW PAID. The tax imposed  
18 by this Act shall be payable by the seller at the end of  
19 each quarter of each calendar year and shall be due not  
20 later than one month after expiration of the quarter  
21 immediately preceding, beyond which time it shall be  
22 delinquent. The Tax Commissioner is hereby authorized and  
23 directed to collect this tax and registration fees  
24 hereunder and to promulgate rules and regulations to carry  
25 out the provisions of this Act, and to provide appropriate  
26 forms for the use of the taxpayers hereunder, and the Tax  
27 Commissioner is hereby authorized to negotiate suitable  
28 arrangements with outside manufacturers and wholesalers,  
29 including posting of bonds by said persons, for advance

1 payment of the tax levied hereunder on tobacco products  
2 shipped into the Territory, as an alternative method of  
3 collection. It is the intent and purpose of this Act to  
4 levy a tax on all tobacco products sold or offered for sale  
5 within this Territory and to collect such tax from the  
6 person who first receives such articles for sale within  
7 this Territory unless said tax is advanced by the outside  
8 manufacturer or distributor who ships said products into  
9 the Territory. It is further provided that all revenue  
10 collected under this Act shall be paid into a Territorial  
11 fund entitled: "School Fund", and shall be used for the  
12 exclusive purpose of rehabilitation, construction, and  
13 repair of Alaska's school facilities, <sup>(c)</sup> and for costs of  
14 insurance on buildings comprising such facilities during  
15 the periods of such rehabilitation, construction and  
16 repair and for the life of any such building.

17 Every person subject to the provisions of this Act  
18 must maintain a detailed record of all purchases of tobacco  
19 products (cigarettes, cigars, tobacco, snuff, etc.) and  
20 report same on forms prescribed by the Tax Commissioner.  
21 Invoices supporting such purchases must be retained for a  
22 period of at least four years after the filing of the  
23 return.

24 Section 2. An emergency is hereby declared to exist, and  
25 this Act shall take effect immediately upon its passage and  
26 approval.  
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Page 2 Line 13 After the word facilities insert "(.)"