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IN THE SENATE

BY SENATOR ~~GOROUGH~~

SENATE BILL NO. 83

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

A BILL

For an Act entitled: "An Act ^{to increase} pertaining to the Motor Fuel Oil _{to provide adequate taxation} Tax; and amending Section 48-5-2 ACLA 1949, as amended by Chapter 80, Session Laws of Alaska 1951."

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

Section 1. Section 48-5-2 ACLA 1949 as amended by Chapter 80, Session Laws of Alaska 1951, is amended to read as follows:

Section 48-5-2. Tax levy (ON TRANSFERS OR CONSUMPTION OF MOTOR FUEL; DEPOSIT AND EXPENDITURE OF MONIES COLLECTED; COLLECTION AT TIME OF SALE; REMISSION TO TAX COMMISSIONER; STATEMENT); Collection and disposition of monies; Penalties.

(a) There is hereby levied a tax of (TWO) four cents ((2¢)) per gallon on all motor fuel sold and delivered, or otherwise transferred, within the Territory of Alaska.

(b) There is hereby levied a tax of (TWO) four cents ((2¢)) per gallon on all motor fuel consumed by any user (AS ABOVE SET FORTH).

(c) (THE MONIES HEREIN COLLECTED UNDER THE PROVISIONS OF THIS ACT SHALL BE COVERED INTO A SPECIAL FUND IN THE TERRITORIAL TREASURY TO BE KNOWN AS "ROADS, AIRFIELDS, WATER AND HARBOR FACILITIES FUND", AND SHALL BE EXPENDED BY THE HIGHWAY ENGINEER AS NEARLY AS PRACTICABLE AMONG THE FOUR JUDICIAL DIVISIONS, AND BE EXPENDED FOR ROADS, AIRFIELDS, WATER, AND HARBOR FACILITIES.) Every dealer or

1 other person, firm or corporation not usually engaged in the
2 business of selling motor fuel, who makes a sale or sales of
3 motor fuel in Alaska shall collect the tax herein levied at
4 the time of sale, and remit the total tax collected during
5 each calendar quarter of each year to the Tax Commissioner
6 between the first and twentieth days of the ensuing January,
7 April, July and October, as the case may be; and every user
8 as above defined shall likewise remit the tax accrued on
9 motor fuel actually used by him during each quarter, and at
10 the time such remittances are made, each dealer or user as
11 herein defined, shall submit a statement to the Tax
12 Commissioner showing all motor fuel which he has distributed
13 or used, as the case may be, during the immediately
14 preceding quarter.

15 ^{Security Fund}
(d) ~~Fifty~~ percent of all monies collected under this
16 Act shall be covered into a special fund in the Territorial
17 Treasury to be known as "Roads, Airfields, Water and Harbor
18 Facilities Fund", and shall be expended by the Highway
19 Engineer as nearly as practicable among the four Judicial
20 Divisions, and be expended for roads, airfields, water, and
21 harbor facilities, except that so much of this percentage of
22 the monies collected as are derived from the tax on the sale
23 or use of aviation gas and oil shall be treated as provided
24 by Section 14 A 4 of Chapter 123, Session Laws of Alaska
25 1949. The remaining ^{Twenty-five} percent of the monies collected
26 shall be covered into the general fund of the Territory,
27 except that a sum equalling twenty-five percent of the total
28 monies derived from the tax on the sale or use of motor fuel
29 within incorporated municipalities shall be paid by the

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Treasurer at the end of each collection period to the ^{incorporated} municipalities, each to receive a share equal to the portion of the sum collected therein. The monies so paid to incorporated municipalities shall be used by them for the purpose of street and sidewalk construction, rehabilitation, and repair; bridges, docks, wharves and other related facilities; and airports.
(D) (e) In the case of any failure to make and file a return and remit the tax within the time prescribed by law or prescribed by the Tax Commissioner in pursuance of law, unless such failure is due to reasonable cause and not due to wilful neglect, there shall be added to the tax: 5 percent if the failure is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery 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.

in proportion that its population is to the total population of all cities, as such populations were determined by the last preceding official census taken by the Bureau of the Census, United States Department of Commerce.