

1 IN THE SENATE BY FINANCE AND CORPORATIONS COMMITTEE

2 COMMITTEE SUBSTITUTE FOR S. B. NO. 83

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act pertaining to the Motor Fuel Oil
7 Tax, and amending Section 48-5-1 ACLA
8 1949, as amended by Chapter 56, Session
9 Laws of Alaska 1949, and Section 48-5-2
10 ACLA 1949, as amended by Chapter 80,
11 Session Laws of Alaska 1951."

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

13 Section 1. Section 48-5-1 ACLA 1949, as amended by Chapter
14 56, Session Laws of Alaska 1949, is amended by adding thereto
15 subsection (d) as follows:

16 (d) "Commercial fishing vessel" means any boat or
17 vessel which is principally used for the actual catching
18 of fish for commercial purposes; the term shall not include
19 vessels used for the transportation, handling, or
20 processing of fish or otherwise than for the catching
21 thereof.

22 Section 2. Section 48-5-2 ACLA 1949, as amended by Chapter
23 80, Session Laws of Alaska 1951, is amended to read as follows:

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

29 (a) There is hereby levied a tax of (TWO) ^{two} three cents

1 ((2¢)) per gallon on all motor fuel sold and delivered, or
2 otherwise transferred, within the Territory of Alaska, and
3 on all motor fuel consumed by any user: Provided, that
4 where motor fuel is delivered directly to or consumed by a
5 user on a commercial fishing vessel the tax levied
6 hereunder shall be two cents per gallon.

7 ((B) THERE IS HEREBY LEVIED A TAX OF TWO CENTS (2¢)
8 PER GALLON ON ALL MOTOR FUEL CONSUMED BY ANY USER AS ABOVE
9 SET FORTH.)

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

1 the case may be, during the immediately preceding quarter.

2 ((d)) (c) In the case of any failure to make and
3 file a return and remit the tax within the time prescribed
4 by law or prescribed by the Tax Commissioner in pursuance
5 of law, unless such failure is due to reasonable cause and
6 not due to wilful neglect, there shall be added to the tax:
7 5 percent if the failure is for not more than 30 days, with
8 an additional 5 percent for each additional 30 days or
9 fraction thereof during which such failure continues, not
10 exceeding 25 percent in the aggregate. The amount so added
11 to any tax shall be collected at the same time and in the
12 same manner and as a part of the tax unless the tax has
13 been paid before the discovery of the neglect, in which
14 case the amount so added should be collected in the same
15 manner as the tax; provided, that in all cases of
16 delinquency the legal rate of interest shall be assessed.
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