

1 IN THE HOUSE

BY REPRESENTATIVE GILBERT

2 HOUSE BILL NO. 8

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act providing a gross production tax
7 on coal."

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

9 Section 1. Gross production tax on coal; Powers of Depart-
10 ment of Taxation; Every person, firm, association or corporation
11 engaged in the mining or production, within this Territory, of
12 coal shall, monthly, file with the Department of Taxation, Terri-
13 tory of Alaska, a statement under oath, on forms prescribed by
14 it, showing the location of each mine operated or controlled
15 by such person, firm, corporation or association during the last
16 preceding monthly period; the kind of such coal produced; the
17 gross amount thereof produced; and the actual cash value thereof
18 at the time and place of production; including any and all
19 premiums received from the sale thereof; and shall, at the same
20 time pay to the Department of Taxation, Territory of Alaska a
21 tax at the rate of thirty cents per ton on each ton of coal
22 produced which is hereby levied.

23 The Department of Taxation, Territory of Alaska, shall have
24 power to require any such person, firm, corporation or
25 association engaged in mining or the production and/or purchaser
26 of such coal aforesaid to furnish any additional information by
27 it deemed to be necessary for the purpose of correctly computing
28 the amount of said tax; and to examine the books, records and
29 files of such person, firm, corporation or association; and

1 shall have power to conduct hearings and compel the attendance
2 of any firm, person, association or corporation.

3 Any person or any member of any firm or association, or any
4 officer, official, agent or employee of any corporation who
5 shall fail or refuse to testify; or who shall fail or refuse to
6 produce any books, records or papers which said Department of
7 Taxation, Territory of Alaska, shall require; or who shall fail
8 or refuse to furnish any other evidence or information which
9 said Department of Taxation, Territory of Alaska, may require;
10 or who shall fail or refuse to answer any competent questions
11 which may be put to him by said Department of Taxation, Terri-
12 tory of Alaska, touching the business, property, assets or
13 effects of any such person, firm, association or corporation,
14 relating to the gross production tax imposed by this or other
15 Acts, shall be guilty of a misdemeanor, and, upon conviction
16 thereof, shall be punished by a fine of not more than \$1,000.00,
17 or imprisonment in the jail of the judicial division where such
18 offense shall have been committed, for not more than six (6)
19 months, or by both such fine and imprisonment; and each day such
20 refusal on the part of such person shall constitute a separate
21 and distinct offense.

22 The Department of Taxation, Territory of Alaska, shall have
23 the power and authority to ascertain and determine whether or
24 not any return herein required to be filed with it is a true
25 and correct return of the gross products, and of the value or
26 volume thereof, of such person, firm, corporation or association
27 engaged in the mining of coal; and if any person, firm, corpo-
28 ration or association has made an untrue or incorrect return of
29 the gross production or value or volume thereof, as hereinbefore

1 required, or shall have failed or refused to make such return,
2 the Department of Taxation, Territory of Alaska, shall under
3 rules and regulations prescribed by it, ascertain the correct
4 amount of either, and compute said tax.

5 The payment of the taxes herein imposed shall be in full,
6 and in lieu of all taxes by the Territory, Divisions, cities,
7 towns, townships, school districts and other municipalities
8 upon any property rights attached to or inheri right
9 to said coal, upon producing leases for the mining of coal,
10 upon the mineral rights and privileges for the coal aforesaid
11 belonging or appertaining to land, upon the machinery, appliances
12 and equipment used in and around any coal mine, or any mine
13 producing coal and actually used in the operation of such mine;
14 and also upon the coal hereinbefore mentioned during the tax
15 year in which the same is produced.

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