

1 IN THE HOUSE

BY MR. PLUMMER

2 HOUSE BILL NO. 70

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act to increase the Motor Fuel Tax;
7 to provide refunds to cities; and amending
8 Section 48-5-2, ACLA, 1949, as amended by
9 Chap. 80, SLA, 1951."

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

11 Section 1. Section 48-5-2, Alaska Compiled Laws Annotated,
12 1949, as amended by Chapter 80, Session Laws of Alaska, 1951,
13 is amended to read as follows:

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

18 (a) There is hereby levied a tax of four [TWO]
19 cents [(24)] per gallon on all motor fuel sold and delivered,
20 or otherwise transferred, within the Territory of Alaska.

21 (b) There is hereby levied a tax of four [TWO]
22 cents [(24)] per gallon on all motor fuel consumed by any
23 user [AS ABOVE SET FORTH].

24 (c) [THE MONIES HEREIN COLLECTED UNDER THE PRO-
25 VISIONS OF THIS ACT SHALL BE COVERED INTO A SPECIAL FUND IN
26 THE TERRITORIAL TREASURY TO BE KNOWN AS "ROADS, AIRFIELDS,
27 WATER AND HARBOR FACILITIES FUND", AND SHALL BE EXPENDED BY
28 THE HIGHWAY ENGINEER AS NEARLY AS PRACTICABLE, AMONG THE
29 FOUR JUDICIAL DIVISIONS, AND BE EXPENDED FOR ROADS,

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

16 (d) Seventy-five percent of all monies collected
17 under this Act shall be covered into a special fund in the
18 Territorial Treasury to be known as "Roads, Airfields,
19 Water and Harbor Facilities Fund," and shall be expended by
20 the Highway Engineer as nearly as practicable among the
21 four Judicial Divisions, and be expended for roads, air-
22 fields, water, and harbor facilities, except that so much
23 of this percentage of the monies collected as are derived
24 from the tax on the sale or use of aviation gas and oil
25 shall be treated as provided by Section 14 A 4 of Chapter
26 123, Session Laws of Alaska, 1949. The remaining twenty-
27 five percent of the total monies derived from the tax on
28 the sale or use of motor fuel shall be paid by the Trea-
29 surer at the end of each collection period to the

1 incorporated municipalities, each to receive a share in
2 proportion that its population is to the total population
3 of all cities, as such populations were determined by the
4 last preceding official Census taken by the Bureau of the
5 Census, United States Department of Commerce. The monies
6 so paid to incorporated municipalities shall be used by
7 them for the purpose of street and sidewalk construction,
8 rehabilitation, and repair; harbors, docks, wharves, and
9 other related facilities; and airports.

10 (e) [(D)]. In the case of any failure to make
11 and file a return and remit the tax within the time pre-
12 scribed by law or prescribed by the Tax Commissioner in pur-
13 suance of law, unless such failure is due to reasonable
14 cause and not due to wilful neglect, there shall be added
15 to the tax: 5 percent if the failure is for not more than
16 30 days, with an additional 5 percent for each additional
17 30 days or fraction thereof during which such failure con-
18 tinues, not exceeding 25 percent in the aggregate. The
19 amount so added to any tax shall be collected at the same
20 time and in the same manner and as a part of the tax unless
21 the tax has been apid before the discovery of the neglect,
22 in thich case the amount so added should be collected in
23 the same manner as the tax; provided, that in all cases of
24 delinquency the legal rate of interest shall be assessed.
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