

LEGISLATIVE COUNCIL

1 IN THE SENATE

BY SENATORS BARNES AND JONES

2 SENATE BILL NO. 19

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to coin-operated amusement
7 and gaming devices; providing penalty for
8 failure to pay tax prior to use; amending
9 Section 48-3-2 ACCLA 1949 to further define
10 gaming devices; amending Section 48-3-6 as
11 amended to clarify incidence of tax; and
12 declaring an emergency."

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

14 Section 1. Any person who fails to procure and post in a
15 conspicuous place on premises an appropriate tax receipt repre-
16 senting payment of the tax on coin-operated amusement and gaming
17 devices required by Section 48-3-1, Alaska Compiled Laws Anno-
18 tated, 1949 as amended by Chapter 31, Session Laws of Alaska,
19 1949 prior to installation of such device on premises within
20 control of such taxpayer is liable to an additional assessment
21 of five per centum (5%) of the appropriate tax if the failure is
22 for not more than thirty days, with an additional five per centum
23 (5%) for each additional thirty days, or fraction thereof, during
24 which such failure continues, not exceeding twenty-five per
25 centum (25%) in the aggregate. The amount so added to any tax
26 shall be collected at the same time and in the same manner and
27 as a part of the tax; Provided, that in all cases of delinquency
28 the legal rate of interest shall be assessed. Any person
29 violating any of the provisions of this Act or Sections 48-3-1

1 through 48-3-8, Alaska Compiled Laws Annotated, 1949 as amended
2 shall be guilty of a misdemeanor and upon conviction, subject to
3 a fine not exceeding \$1,000 or imprisonment in jail not to exceed
4 one year, or both, such fine and imprisonment.

5 Sec. 2. That subsection (b) of Section 48-3-2, Alaska Com-
6 piled Laws Annotated, 1949 be amended so as to read as follows:

7 (b) "Coin-operated gaming device" denotes any so-
8 called slot machine, pin-ball, horse-race machine or any
9 other apparatus or device which operates or may be operated
10 by means of insertion of a coin, token or similar object
11 and which, by embodying the element of chance, may deliver,
12 or entitle the person playing or operating the machine to
13 receive cash, premiums, merchandise, or tokens. The term
14 does not include bona fide vending machines in which are
15 not incorporated gaming or amusement features. For the
16 purpose of this section, a vending machine operated by
17 means of a one-cent coin, which, when it dispenses a prize,
18 never dispenses a prize of a retail value of, or entitles
19 a person to receive a prize of a retail value of, more than
20 five cents, and if the only prize dispensed is merchandise
21 and not cash or tokens, shall be classified under Section
22 1 (a) hereof. Display, posting, purchase or possession of
23 a Federal coin-operated gaming device tax receipt for a
24 particular device shall be prima facie evidence that such
25 device is a gaming device rather than an amusement device.

26 Sec. 3. That Section 48-3-6, Alaska Compiled Laws Anno-
27 tated, 1949 as amended by Section 2, Chapter 31, Session Laws
28 of Alaska, 1949 be amended so as to read as follows:

29 Sec. 48-3-6 APPORTIONMENT OF REVENUES BETWEEN MUNICI-

1 PALEITY AND GENERAL FUND OF TERRITORY: LEVY OF ADDITIONAL
2 FEES BY MUNICIPALITY: TIME OF PAYMENT: DISPOSITION OF OTHER
3 REVENUES. One-half of all revenues derived under this Act
4 from taxes levied on persons maintaining for use or permit-
5 ting the use of coin-operated amusement or gaming devices
6 /AMUSEMENT DEVICES OR PINBALL OR SLOT MACHINES/ in operation
7 within a municipality duly incorporated under the laws of
8 the Territory of Alaska shall, except to those municipali-
9 ties that provide by ordinance for the payment of taxes and
10 license fees by operation of machines covered under this
11 Act, be paid over to said municipality. In the event said
12 municipality shall levy any additional license fees on said
13 machines, the said municipality shall lose all right to
14 the refund of that part of the license tax herein mentioned.
15 Payment of said one-half of revenues realized shall be made
16 semi-annually, commencing on July 1, 1949. All other
17 revenues derived under this Act shall be paid into the
18 general fund of the Territory of Alaska.

19 Sec. 4. An emergency is hereby declared to exist, and
20 this Act shall take effect immediately upon its passage and
21 approval.
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