

IN THE SENATE

BY SENATOR ELLIS

SENATE BILL NO. 109

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

TWENTY-SECOND SESSION

A BILL

For an Act entitled: "An Act to amend Section 35-4-33 ACLA 1949, as amended by Chapter 70, Session Laws of Alaska 1951, relating to surety bonds for payment of intoxicating liquor, malt beverage and wine taxes."

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

Section 1. Section 35-4-33 ACLA 1949, as amended by Chapter 70, Session Laws of Alaska 1951, is amended to read as follows:

Sec. 35-4-33. LIABILITY AND BOND FOR PAYMENT OF TAXES:
LIEN FOR TAXES: ENFORCEMENT BY SEIZURE AND SALE: FAILURE TO FILE RETURNS, TO OBTAIN A LICENSE, SUBMIT INFORMATION OR PAY THE TAX: PERJURY: FRAUD.

(1) Each brewer, distiller, bottler, jobber, wholesaler or manufacturer shall be primarily liable for the payment of said excise taxes on such liquors so sold, and shall furnish a good and sufficient surety bond in the amount of Twenty-five Thousand (\$25,000.00) Dollars payable to the Tax Commissioner and approved by the Attorney General, and failure of any wholesaler to pay the tax to the Territory of Alaska shall forfeit the bond and its license shall be revoked except that the Commissioner, in his discretion, may issue permits in lieu of bond to holders of wholesale, malt beverages, and wine licenses, doing business wholly within the Territory, upon payment of said excise tax in

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advance. Upon receipt of the bond and its subsequent approval, the Tax Commissioner shall issue a license certificate authorizing the brewer, distiller, bottler, jobber, wholesaler or manufacturer, liable for the payment of the tax, to sell intoxicating liquors (TO) in the Territory of Alaska or to consign shipments of same into the Territory of Alaska and it shall be unlawful for any such brewer, distiller, bottler, jobber, wholesaler or manufacturer to sell intoxicating liquors in the Territory of Alaska or to consign shipments of same into the Territory of Alaska without first furnishing the required bond and obtaining the license certificate or permit from the Tax Commissioner. Provided, however, that the license certificate shall not be taken as permission to sell intoxicating liquors in the Territory of Alaska or to consign same into the Territory of Alaska without having complied with the other requirements of the laws of the Territory of Alaska or of the United States. The retailer or buyer shall be secondarily liable for such taxes on such of said liquors as are sold to such retailer or buyer, and the Territory of Alaska is also hereby given a lien upon, and is hereby authorized and empowered to seize, confiscate and sell, for the satisfaction of the payment of such taxes and of all costs incurred in such proceedings, all such liquors wheresoever and in whomsoever's possession found, and, if unfound or not identifiable, to so seize, confiscate and sell an equal quantity of like kind of such liquor found in the possession of the retailer or other buyer to whom such liquors were sold and on which such taxes were not paid.

(2) Any person required under this Act to pay excise

1 tax, or required to make a return, keep or display any
2 records, or supply any information, for the purposes of the
3 computation, assessment or collection of excise tax imposed
4 by this Act, who wilfully fails to obtain such license
5 certificate or permit, pay the excise tax, make such return,
6 keep or display such records, or supply such information, at
7 the time or times required by law or regulations, shall, in
8 addition to other penalties provided by law, be guilty of
9 a misdemeanor, and, upon conviction thereof, be fined not
10 more than \$1,000.00, or imprisoned for not less than one
11 year, or both, together with the cost of prosecution.

12 (3) Any person who wilfully makes and subscribes a
13 return which he does not believe to be true and correct as
14 to every material matter shall be guilty of a felony, and,
15 upon conviction thereof, shall be subject to the penalties
16 prescribed for perjury under the laws of the Territory of
17 Alaska.

18 The term "person" as used in this section includes an
19 officer, agent or employee of a corporation or a member,
20 agent or employee of a partnership, who, as such officer,
21 agent, employee or member, is under duty to perform the
22 act in respect of which the violation occurs.

23 (4) If any part of any deficiency in the tax is due
24 to fraud with intent to evade tax, then 50 percent of the
25 total amount of the deficiency (in addition to such
26 deficiency) shall be assessed and collected.