BY MESSRS. GREUEL & RILEY

IN THE HOUSE BY REQUEST OF THE LEGISLATIVE COUNCIL

HOUSE BILL NO. 34

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

TWENTY-THIRD SESSION

A BILL

For an Act entitled: "An Act relating to the excise tax on sale of intoxicating liquors; amending Sec. 35-4-32 ACLA 1949 as amended by Chapter 70, SLA 1951, and as amended by Chapter 79, SLA 1953; and declaring an effective date."

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

Section 1. Sec. 35-4-32 ACLA 1949 as amended by Chapter 70, SLA 1951, and as amended by Chapter 79, SLA 1953 is hereby amended to read as follows:

Sec. 35-4-32. MONTHLY STATEMENT AS TO LIQUOR SOLD: MONTHLY /QUARTERLY/ PAYMENTS: PENALTY AND INTEREST. Each such brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor shall on or before the 30th /FIRST/ day of each calendar month, airmail, postage prepaid, to the Territorial Tax Commissioner at Juneau, Alaska, a statement containing a true account of the total number of gallons, including fractional gallons, together with the respective names and Alaskan addresses of, and itemized as to the respective gallonage of each such kind of liquor sold to, or consigned to, the respective buyers or any consignees thereof which such brewer, distiller, bottler, jobber, wholesaler, or manufacturer sold or consigned to such consignee /RETAILERS/ or /OTHER/ buyers in Alaska during the immediately preceding calendar month, and shall pay monthly /QUARTERLY/

to the Teritorial Tax Commissioner, all taxes, computed at the foregoing or the then prevailing rates, on the respective total quantities of such respective classes of liquor so sold or consigned to any consignees /ALASKAN/ or buyers in Alaska /OR OTHERS/ during the immediately preceding /THREE/ calendar month /s/ The monthly/QUARTERLY/ return shall be filed and the tax paid on or before the 30th day of each calendar month to cover the immediately preceding calendar month /WITHIN THIRTY (30) DAYS AFTER THE LAST DAY OF THIRD MONTH OF EACH QUARTER/.

Provided, however, that each such brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor shall be entitled to a credit for any and all excise taxes paid on such alcoholic beverages as may have been sold and delivered to any U. S. Government operated vessel for ship stores, ship's service stores, and to any post exchange, officers club, non-commissioned officers club, or any club maintained for enlisted personnel, and to any and all other authorized beverage dispensers on any military, naval, air force or Governmental reservation within the Territory of Alaska upon furnishing proof in the form of signed and certified invoices evidencing such sales to such military, naval, air force or Governmental liquor dispensary. Upon receipt, by the Territorial Tax Commissioner, of the monthly statement hereinabove provided for, said Commissioner shall promptly allow a credit to the account of, and issue a notice showing the amount of credit allowed to, such brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor for that portion of the excise taxes which shall have been paid on sales made to any U. S. Government operated vessel for ships

stores, ship's service stores, and to any post exchange, officers club, non-commissioned officers club, or to any other club maintained for enlisted personnel, and to any and all authorized military, naval, air force or governmental dispensaries, as evidenced by properly signed and certified invoices covering such sales. The amount of credit allowed on sales made to any U. S. Government vessel for ship stores, ship's service stores, or to any post exchange, officers club, or any club maintained for enlisted personnel and to military, naval, air force or governmental liquor dispensaries in the Territory of Alaska shall be applied only against the excise taxes becoming due the Territory of Alaska from said brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor because of sales of intoxicating liquors made from and after the effective date of Chapter 79, Session Laws of Alaska 1953/THIS ACT/. In order to obtain the excise tax credit herein provided for, the claimant shall in making the monthly statement required by law, certify as to the truthfulness of the invoice and quantities upon which such claim to said credit is based. Provided, however, that no credit shall be claimed or allowed on account of sales made to civilian clubs or stores located on military, naval, air force or governmental reservations.

In the case of any failure to make and file a return and remit the tax within the time prescribed by law or prescribed by the Tax Commissioner in pursuance of law, unless such failure is due to reasonable cause and not due to willful neglect, there shall be added to the tax, 5 percent if the failure is for not more than 30 days, with an additional 5 per-

cent for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added should be collected in the same manner as the tax; Provided, that in all cases of delinquency the legal rate of interest shall be assessed.

Sec. 2. This Act shall take immediate effect and be in force from and after its passage and approval or upon its becoming law without such approval, and it is so enacted.

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