

1 IN THE HOUSE

BY WAYS AND MEANS COMMITTEE

2 COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 34

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the excise tax on sale
7 of intoxicating liquors; amending Sec.
8 35-4-32, ACLA 1949, as amended by Chapter
9 70, SLA 1951, and as amended by Chapter 79,
10 SLA 1953; and declaring an effective date."

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

12 Section 1. Sec. 35-4-32, ACLA 1949, as amended by Chapter
13 70, SLA 1951, and as amended by Chapter 79, SLA 1953, is hereby
14 further amended to read as follows:

15 Sec. 35-4-32. MONTHLY STATEMENT AS TO LIQUOR SOLD:

16 ~~MONTHLY~~ QUARTERLY PAYMENTS: PENALTY AND INTEREST. Each
17 such brewer, distiller, bottler, jobber, wholesaler, manu-
18 facturer or other consigner shall on or before the 30th
19 FIRST day of each calendar month, airmail, postage pre-
20 paid, to the Territorial Tax Commissioner at Juneau,
21 Alaska, a statement containing a true account of the total
22 number of gallons, including fractional gallons, together
23 with the respective names and Alaskan addresses of, and
24 itemized as to the respective gallonage of each such kind
25 of liquor sold to, or consigned to, the respective buyers
26 of any consignees thereof which such brewer, distiller,
27 bottler, jobber, wholesaler, or manufacturer sold or con-
28 signed to such buyers RETAILERS or consignees OTHER
29 BUYERS in Alaska during the immediately preceding calendar

1 month, and shall pay monthly QUARTERLY to the Territorial
2 Tax Commissioner, all taxes, computed at the foregoing or
3 the then prevailing rates, on the respective total quanti-
4 ties of such respective classes of liquor so sold or con-
5 signed to such ALASKAN buyers or consignees OTHERS
6 during the immediately preceding THREE calendar months.
7 The monthly QUARTERLY return shall be filed and the tax
8 paid on or before the 30th day of each calendar month to
9 cover the immediately preceding calendar month WITHIN
10 THIRTY (30) DAYS AFTER THE LAST DAY OF THIRD MONTH OF EACH
11 QUARTER.

12 Provided, however, that each such brewer, distiller,
13 bottler, jobber, wholesaler, manufacturer or other con-
14 signer shall be entitled to a credit for any and all
15 excise taxes paid on such alcoholic beverages as may have
16 been sold and delivered to any U. S. Government operated
17 vessel for ship stores, ship's service stores, and to any
18 post exchange, officers club, non-commissioned officers
19 club, or any club maintained for enlisted personnel, and
20 to any and all other authorized beverage dispensers on any
21 military, naval, air force or Governmental reservation
22 within the Territory of Alaska upon furnishing proof in
23 the form of signed and certified invoices evidencing such
24 sales to such military, naval, air force or governmental
25 liquor dispensary. Upon receipt, by the Territorial Tax
26 Commissioner, of the monthly statement hereinabove provided
27 for, said Commissioner shall promptly allow a credit to
28 the account of, and issue a notice showing the amount of
29 credit allowed to, such brewer, distiller, bottler, jobber,

1 wholesaler, manufacturer or other consignor for that por-
2 tion of the excise taxes which shall have been paid on sales
3 made to any U. S. Government operated vessel for ships
4 stores, ship's service stores, and to any post exchange,
5 officers club, non-commissioned officers club, or to any
6 other club maintained for enlisted personnel, and to any
7 and all authorized military, naval, air force or govern-
8 mental dispensaries, as evidenced by properly signed and
9 certified invoices proving such sales. The amount of
10 credit allowed on sales made to any U. S. Government vessel
11 for ship stores, ship's service stores, or to any post
12 exchange, officers club, or any club maintained for en-
13 listed personnel and to military, naval, air force or
14 governmental liquor dispensaries in the Territory of
15 Alaska shall be applied only against the excise taxes
16 becoming due the Territory of Alaska from said brewer,
17 distiller, bottler, jobber, wholesaler, manufacturer or
18 other consignor because of sales of intoxicating liquors
19 made from and after the effective date of Chapter 79,
20 Session Laws of Alaska 1953 [THIS ACT]. In order to obtain
21 the excise tax credit herein provided for, the claimant
22 shall in making the monthly statement required by law,
23 certify as to the truthfulness of the invoice and quanti-
24 ties upon which such claim to said credit is based. Pro-
25 vided, however, that no credit shall be claimed or allowed
26 on account of sales made to civilian clubs or stores
27 located on military, naval, air force or governmental
28 reservations.

29 In the case of any failure to make and file a return

1 and remit the tax within the time prescribed by law or
2 prescribed by the Tax Commissioner in pursuance of law,
3 unless such failure is due to reasonable cause and not due
4 to willful neglect, there shall be added to the tax, 5 per-
5 cent if the failure is for not more than 30 days, with an
6 additional 5 percent for each additional 30 days or frac-
7 tion thereof during which such failure continues, not
8 exceeding 25% in the aggregate. The amount so added to
9 any tax shall be collected at the same time and in the
10 same manner and as a part of the tax unless the tax has
11 been paid before the discovery of the neglect, in which
12 case the amount so added should be collected in the same
13 manner as the tax; Provided, that in all cases of delin-
14 quency the legal rate of interest shall be assessed.
15 Sec. 2. This Act shall take immediate effect and be in
16 force from and after its passage and approval or upon its
17 becoming law without such approval, and it is so enacted.