

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 emergency."

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 consignor shall on or before the last  
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 or 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  
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 last 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 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. 3. An emergency is hereby declared to exist and this  
16 Act shall be in full force and effect from and after the date of  
17 its passage and approval.

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