

1 IN THE HOUSE

BY MR. FISCHER

2 HOUSE BILL NO. 183

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act to increase the excise tax on the
7 sale, consumption and use of cigarettes;
8 amending Sec. 11 of Ch. 187, SLA 1955."

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

10 Section 1. Sec. 11 of Ch. 187, SLA 1955 is hereby amended
11 to read as follows:

12 Section 11. TAX IMPOSED. There is hereby levied an
13 excise tax of 4 [2~~1~~] mills on each cigarette imported or
14 acquired in this Territory. Each licensee shall, at the
15 time of filing the return required by Section 11 of this
16 Act, pay to the Commissioner this excise for each cigarette
17 imparted or acquired during the calendar month covered by
18 the return; deducting therefrom one per centum of the total
19 tax due, which he shall retain to cover his expense of
20 accounting and filing returns in connection therewith;
21 Provided, that cigarettes with respect to which the excise
22 under this Act has once been imposed shall not be again
23 subject to this excise when subsequently acquired by another
24 person. It is the intent and purpose of this section to
25 provide for the collection of this excise from the person
26 who first acquires the cigarettes in this Territory.

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