

1 IN THE HOUSE

BY MR. MEEKINS AND MRS. FISCHER

2 HOUSE BILL NO. 159

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to coin-operated vending  
7 devices; levying an annual tax on such  
8 devices; providing penalties; and providing  
9 for an effective date."

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

11 Section 1. AMOUNT OF TAX. Every person who desires to  
12 maintain for use, or who permits the use of, in any place occupied  
13 by him a coin-operated vending device as hereinafter defined,  
14 shall first pay a tax of \$50.00 per year for each such device.  
15 Persons who commence such vending device operations after March  
16 31st of any year shall be taxed at three-fourths the amount stated  
17 for a full year; after July 1st of any year shall be taxed at one-  
18 half the amount stated for the full year; after September 1st of  
19 any year shall be taxed at one-fourth the amount stated for the  
20 full year.

21 Sec. 2. TERM DEFINED. As used in this Act the term "coin-  
22 operated vending device" shall mean any device or apparatus which  
23 operates by means of insertion of a coin or coins which does not  
24 include amusement features or the element of chance, and which  
25 dispenses tangible merchandise of value commensurate to the amount  
26 used in its operation.

27 Sec. 3. METHOD OF PAYMENT. Tax payments specified by this  
28 Act shall be made to the Commissioner of Revenue, who shall give  
29 appropriate receipts therefor. Such receipts must be kept for

1 inspection in the manner required under such rules as the Commis-  
2 sioner of Revenue may prescribe.

3 Sec. 4. PENALTIES. Any person violating any of the pro-  
4 visions of this Act shall be guilty of a misdemeanor and, upon  
5 conviction thereof, shall be punished by a fine of not less than  
6 dollars or by imprisonment for not more than  
7 years, or by both such fine and imprisonment.

8 Sec. 5. EFFECTIVE DATE. This Act shall take effect imme-  
9 diately upon its passage and approval or upon its becoming law  
10 without such approval.