

1 IN THE HOUSE

BY MR. HARRIS

2 HOUSE BILL NO. 161

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 amusement  
7 and gaming devices; amending Sec. 48-3-1,  
8 ACLA 1949 as amended by Ch. 31, SLA 1949;  
9 amending Sec. 48-3-3, ACLA 1949; and pro-  
10 viding for an effective date."

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

12 Section 1. Sec. 48-3-1, ACLA 1949 as amended by Ch. 31, SLA  
13 1949 is hereby amended to read as follows:

14 Sec. 48-3-1. AMOUNT OF TAX. Every person who desires  
15 to maintain for use, or who permits the use of, in any place  
16 or premises occupied by him, a coin-operated amusement device  
17 or a coin-operated gaming device as hereinafter defined,  
18 shall first pay a tax as follows:

19 (a) \$50.00 per year for each device defined in  
20 Section 48-3-2 (a) [2(A)].

21 (b) An amount equal to ten percent of the gross  
22 annual receipts of [200.00 PER YEAR FOR] each device defined  
23 in Section 48-3-2 (b) [2(B)].

24 (c) Persons who commence such amusement or gaming  
25 device operations as such devices are defined in Section  
26 48-3-2 (a): after March 31st of any year shall be taxed at  
27 three-fourths the amount stated for a full year; after July  
28 1st of any year shall be taxed at one-half the amount stated  
29 for a full year; after September 1st of any year shall be

1 taxed at one-fourth the amount stated for the full year.

2 Sec. 2. Sec. 48-3-3, ACLA 1949 is hereby amended to read as  
3 follows:

4 Sec. 48-3-3. PAYMENTS TO BE MADE TO TAX COMMISSIONER  
5 OF REVENUE: REQUIREMENT FOR COIN METER: PENALTIES: RECEIPTS.  
6 Tax payments specified in Section 48-3-1 [1] shall be made  
7 to the TAX Commissioner of Revenue, who shall give appropriate  
8 receipts therefor. Such receipts must be kept for  
9 inspection in the manner required under such rules as the  
10 TAX Commissioner may prescribe. In addition, the owner of  
11 such coin-operated gaming device as defined in Sec. 48-3-2  
12 (b) shall install on each such machine a coin meter approved  
13 by and registered with the Commissioner of Revenue and shall  
14 make a report on the last day of each calendar month to the  
15 Commissioner, such report to show the number and location of  
16 each such meter. Any person failing to install, register,  
17 and report such meters as to each coin-operated gaming device  
18 owned by him shall be guilty of a misdemeanor, and upon con-  
19 viction for a first offense shall be punished by a fine of  
20 not to exceed one thousand (\$1,000.00) dollars or imprison-  
21 ment for not to exceed six months or by both such fine and  
22 imprisonment. Upon conviction for a second offense, such  
23 person shall be punished by a fine of not to exceed two  
24 thousand (\$2,000.00) dollars or imprisonment for not to  
25 exceed one year or by both such fine and imprisonment, and  
26 the machines involved in the offense shall be seized.

27 Sec. 3. This Act shall take effect immediately upon its  
28 passage and approval or upon its becoming law without such  
29 approval.