

1 IN THE HOUSE

BY JUDICIARY COMMITTEE

2 HOUSE BILL NO. 204

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 subsection (c)  
8 of Sec. 48-3-1, ACLA 1949 as added by Ch. 31  
9 SLA 1949; amending Secs. 48-3-2 and 48-3-3;  
10 and providing for an effective date."

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

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

14 (c) Persons who commence such amusement or gaming  
15 device operations: after March 31st of any year shall be  
16 taxed at three-fourths the amount stated for a full year;  
17 after June 30th ~~JULY 1ST~~ of any year shall be taxed at one-  
18 half the amount stated for a full year; after September 30th  
19 ~~1ST~~ of any year shall be taxed at one-fourth the amount  
20 stated for the full year.

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

23 Sec. 48-3-2. TERMS DEFINED. As used in Section 1  
24 hereof (Sec. 48-3-1 herein), the following terms shall  
25 mean:

26 (a) "Coin-operated amusement device" denotes any  
27 amusement device or apparatus which operates by means of  
28 insertion of a coin, token or other similar object, which  
29 does not involve an element of chance, excepting coin operated

1 radios. Any device described in subsection (b) of this sec-  
2 tion which does not entitle the person playing or operating  
3 the machine to receive cash, premiums, merchandise or tokens  
4 may be taxed as a "coin-operated amusement device", provided,  
5 that the taxpayer first submit a sworn statement that the  
6 particular device does not entitle the person playing or  
7 operating the machine to receive cash, premiums, merchandise  
8 or tokens.

9 (b) "Coin-operated gaming device" denotes any so-  
10 called slot machine, pin-ball, horse-race machine or any  
11 other apparatus or device which operates or may be operated  
12 by means of insertion of a coin, token or similar object and  
13 which, by embodying the element of chance, may deliver, or  
14 entitle the person playing or operating the machine to receive  
15 cash, premiums, merchandise or tokens. The term does not  
16 include bona fide vending machines in which are not incor-  
17 porated gaming or amusement features. For the purpose of  
18 this section, a vending machine operated by means of a one-  
19 cent coin, which, when it dispenses a prize, never dispenses  
20 a prize of a retail value of, or entitles a person to receive  
21 a prize of a retail value of, more than five cents, and if  
22 the only prize dispensed is merchandise and not cash or tokens,  
23 shall be classified under Section 1 (a) hereof (Sec. 48-3-1  
24 (a) herein).

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

27 Sec. 48-3-3. PAYMENTS TO BE MADE TO ~~TAX~~ COMMISSIONER  
28 OF REVENUE: RECEIPTS: PENALTIES: VIOLATIONS. Tax payments  
29 specified in Section 1 (Sec. 48-3-1 herein) shall be made to

1 the TAX Commissioner of Revenue, who shall give appropriate  
2 receipts therefor. Such receipts must be kept for inspection  
3 in the manner required under such rules as the TAX Commis-  
4 sioner of Revenue may prescribe.

5 The following penalties shall be assessed and collected  
6 for wilful failure or wilful omission to pay any such tax  
7 when due: (a) for the first month or fraction thereof, 5 %  
8 of the tax due; (b) for the second month or fraction thereof,  
9 10% of the tax due; (c) for the third month or fraction there-  
10 of, 15% of the tax due; (d) for the fourth month or fraction  
11 thereof, 20% of the tax due; (e) for the fifth month or  
12 fraction thereof, 25% of the tax due; and (f) thereafter  
13 25% of the tax due.

14 All penalties collected under this Act shall be covered  
15 into the General Fund.

16 Any violation of the provisions of this Act shall be a  
17 misdemeanor. Any person convicted of a misdemeanor hereunder  
18 shall be punished by a fine of not less than \$200.00 for each  
19 violation.

20 Sec. 4. This Act shall take effect on January 1, 1960.  
21  
22  
23  
24  
25  
26  
27  
28  
29