

1 IN THE HOUSE

BY THE RULES COMMITTEE
AT THE REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 340

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to financing roads, air-
7 fields, and water and harbor facilities;
8 amending Sec. 4, Ch. 47, SLA 1955; and pro-
9 viding for an effective date."

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

11 Section 1. Sec. 4 of Ch. 47, SLA 1955 is amended to read as
12 follows:

13 Section 4. Any person claiming a refund as provided
14 in this Act shall present to the Commissioner of Revenue
15 [TAX COMMISSIONER], a claim by affidavit upon forms to be
16 provided by the Commissioner of Revenue [TAX COMMISSIONER]
17 with such information as such Commissioner shall require,
18 which claim shall be accompanied by the invoice or invoices
19 issued to the claimant at the time, of the purchase of the
20 motor fuel. The [TAX] Commissioner may require such addi-
21 tional information as he may deem necessary for the adminis-
22 tration of this Act. All claims for refunds shall be filed
23 within one year from the date of the purchase of such motor
24 fuel as indicated on said invoice or invoices [USE] and
25 failure to file within such one year period shall be deemed
26 to be waiver of any right to such refund. Date of filing
27 shall be determined to be the date on which such claim is
28 deposited in any U. S. Postoffice, if claim is made by mail,
29 or the date of presentation to the office of the [TAX]

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Commissioner or branch office of the Department of Revenue
[TAXATION] if claim is presented by the claimant personally.
Sec. 2. This Act takes effect on the day after its passage
and approval or on the day it becomes law without such approval.