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IN THE HOUSE

BY THE RULES COMMITTEE
AT THE REQUEST OF THE GOVERNOR

HOUSE BILL NO. 340

IN THE LEGISLATURE OF THE STATE OF ALASKA
FIRST LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act amending Sec. 4, Ch. 47, SLA 1955;
and providing for an effective date."

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

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

Section 4. Any person claiming a refund as provided in this Act shall present to the Commissioner of Revenue [TAX COMMISSIONER], a claim by affidavit upon forms to be provided by the Commissioner of Revenue [TAX COMMISSIONER] with such information as such Commissioner shall require, which claim shall be accompanied by the invoice or invoices issued to the claimant at the time, of the purchase of the motor fuel. The [TAX] Commissioner may require such additional information as he may deem necessary for the administration of this Act. All claims for refunds shall be filed within one year from the date of the purchase of such motor fuel as indicated on said invoice or invoices [USE] and failure to file within such one year period shall be deemed to be waiver of any right to such refund. Date of filing shall be determined to be the date on which such claim is deposited in any U. S. Postoffice, if claim is made by mail, or the date of presentation to the office of the [TAX] Commissioner or branch office of the Department of Revenue [TAXATION] if claim is presented by the claimant personally.



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Sec. 2. This Act takes effect on the day after its passage
and approval or on the day it becomes law without such approval.

